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ABSTRACT

This document begins with clarifications of the State and the local responsibility for education. The main body of the report is given over to committee recommendations covering (1) school program and services; (2) professional development for board members, school administrators, teachers, and other noninstructional personnel; (3) educational improvement through assessment at the State and district levels and by educational research and development; (4) post-secondary education; (5) a concept of funding, capital outlays, compensatory education, migrant education, school transportation, a financial accounting system, and property tax assessment; and (6) governance. Five sets of appendixes contain a summary of recommendations, the technical report of the Florida School Finance Study, the technical report analyzing the Governor's Citizens' Committee Survey, a list of additional technical reports, and a list of resource personnel used by the committee. (Pages 96 and 255-258 may reproduce poorly.) (Author/DN)

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IMPROVING EDUCATION IN FLORIDA

A REPORT BY
THE GOVERNOR'S CITIZENS' COMMITTEE ON EDUCATION

EA 005 126

Tallahassee, Florida
March 15, 1973

GOVERNOR'S CITIZENS' COMMITTEE ON EDUCATION

THE COMMITTEE: Appointed in the summer of 1971 by Governor Reubin Askew, and funded by the Legislature, the Citizens' Committee on Education was charged with the responsibility of studying all levels of education and making recommendations to the people of Florida for ways to improve our schools.

Chaired by the Honorable Fred Schultz, former Speaker of the Florida House of Representatives, this twenty-two member Committee was composed of citizens representing the State Legislature, business, industry, labor, the professions, and minority groups: men and women from all walks of life and of all persuasions.

The Committee met each month and had the benefit of a professional staff to prepare materials and conduct research. Over 100,000 man hours have been spent in researching, deliberating and writing the Committee's Report.

Of special importance was the generous support afforded the Committee by many educators and interested citizens both within and outside of Florida. In the state these resource persons included those from the Department of Education, the Florida School Board Association, the Superintendents Association, county-level education officials, teacher groups, parent-teacher organizations and student groups. (A full list of contributors is provided in Appendix E.)

During our second year of operation, the Committee received a substantial grant from the Ford Foundation to conduct a thorough, in-depth, examination of educational finance in Florida. Recommendations based on this study are included in the body of our report; the technical documentation of this study is presented in Appendix B.

In addition, the Committee had the benefit of a number of technical documents developed by leading experts. (See Appendix D.) In many instances these documents formed the basis of recommendations made by the Committee, and we are most grateful for the valuable assistance provided us by those who helped in their preparation.

Furthermore, to insure that we had the benefit of ideas concerning educational reform held by those involved at the local level, the Committee's staff conducted a survey of over 1700 persons, including teachers, principals, supervisors, superintendents and school board members. (See Appendix C.) The results of the study were highly beneficial to the Committee in its deliberations and many of our recommendations have been formulated using the information obtained through the survey.

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INTRODUCTION

Education in Florida has made great strides over the last twenty-five years. Students read approximately one grade level higher than their parents; they are taught by better trained teachers; and they score increasingly better on college entrance examinations.

But in a complex and changing society the need has increased even faster. What is satisfactory today will hardly suffice to meet the problems of the world of tomorrow. And these problems are already upon us. That one-third of the students who enter first grade fail to complete high school is both an intolerable loss of human potential and a strong criticism of our schools. Teachers are increasingly frustrated by working conditions: by the number of students in the classroom; by disruptive children; and by the restrictions placed upon them in carrying out their responsibilities.

Parents are upset by discipline problems, by what they perceive to be the lack of achievement by their children, and by what appears to them to be an educational system less and less concerned with either the problems of making a living or making a life. In each school district taxpayers are growing uneasy with the rising cost of education—particularly as schools compete with other governmental services for scarce dollars.

Furthermore, a growing number of people believe that the schools should be educating people for the future by developing in a student the capacity of self-renewal, the ability to respond to sudden dislocations in his job or in his social situation and the ability to make his life more worthwhile.

Up to now, we have not asked education to respond to this kind of a challenge. To the contrary, we have asked the schools to solve all the problems of the present—political, social and economic. Schools do not solve problems, they produce the people to do so. Our educational energies have been dissipated and the public has become discouraged with the results.

Quite predictably, a nation faced with accelerating change, campus unrest, teacher strikes, limited ways in which parents can be meaningfully involved with their schools, and differing expectations for education will become critical of traditional institutions. So it has been for education, as is shown by comparing Harris polls taken over a five-year period. In 1966 the poll indicated that 61 percent of the people in our country expressed confidence in their system of public education; in 1971, confidence had dropped to 37 percent.

What must be done? How do we restore lost confidence, especially at a time in history when many of mankind's ancient enemies are in full retreat and when we have at our fingertips the tools to develop an enlightened citizenry? These were the questions before the Committee. We do not have all the answers to the complexities of achieving quality education for the twenty-first century. Indeed, we do not pretend to know all the questions.

Nevertheless, we have labored long and hard with the problems of education. And with the help of those who have labored with us, we have set forth in this Report recommendations both broad and specific. We believe these recommendations will go far toward answering many of the questions before us.

In our recommendations we have attempted to clarify the state and the local responsibility for education. The state must set broad educational objectives and provide funding to local districts for achieving these objectives; the districts must have the flexibility to determine the manner in which these objectives will be implemented.

Children are not alike. They cannot be taught with mass production methods. Our schools must accommodate children who are different in learning styles, in attitudes, in background, and in ability. To do this our schools must change from the present group- and time-based system of education to one which is individualized and based upon educational objectives, objectives which insure that competencies in the basic skills are attained by all students. Assessment programs must be broadened to insure that these educational objectives are to be achieved.

Students, however, must receive much more than the basic skills. Schools should help students find ways to make life more worthwhile. Schools must show all students how education relates to life and to employment. The community must become a laboratory where young people can learn firsthand *from* the society rather than *about* the society.

The key to education is people; and our recommendations stress the importance of involving more and better qualified adults in our schools. In particular, we need counselors, teacher aides, and volunteer parents. Better use can then be made of teachers in their professional capacity.

We believe this will meet many of the problems caused by high pupil-teacher ratios. It is our hope that this will give students more adult contact to provide available models for the development of values and it will help parents become more interested in and involved with their schools once more.

If the confidence of the public is to be restored we must create a new partnership between parents and professional educators. Toward this end we have recommended that each school establish a School Advisory Council made up of parents, teachers, administrators, and, in some cases, students.

For the same purpose we have advocated the development of an Annual Report of School Progress to be disseminated widely throughout the school community. The people must know how well a school is doing and how it intends to improve.

The schools should be more intimately involved with the community. The doors of the school should be open day and night. It should be the center for community functions and community services.

Better training for all who are involved in schools is vital. Programs should be established to provide training for school board members, superintendents, principals and teachers. Certification should be based to a greater extent upon competencies and teacher training should become a life-long process. It should be based on a partnership between post-secondary institutions, school districts and the professional organizations.

Florida's future depends upon access to post-secondary education for all qualified students. To achieve this the Student Loan Program should be broadened and the Student Assistance Grant Program should be funded adequately. The Committee also believes that the state should decide, as a matter of public policy, what percentage of the cost of higher education should be borne by tuition fees. State universities should be relieved of cumbersome controls if combined with a requirement of greater operational efficiency.

Our educational system must insure that each child has an opportunity to receive a good education regardless of his family's income or the wealth of his school district. To achieve this goal the state must assume a larger share of educational costs and should initiate a new method of financing education designed to achieve greater equity, simplicity, and flexibility.

If we are to realize education as a life-long opportunity—and necessity—for our citizens, we must insure that our educational system is managed properly at all levels. The Committee believes that long-range planning, overall policy making and coordination between levels of the system are of such overriding importance that they should be brought about even if no other changes are made in the governance of education in Florida. For this reason a state-level lay board appointed to perform these tasks is essential.

In summary, the Committee believes the people of Florida must understand that education is the most important function of state government. It represents the foundation for the changes necessary to bring about a better life in America. It represents the best chance to bring some sense out of the cultural collisions which so often have left us in a state of conflict and confusion.

The taxpayer wants to be shown what his tax dollars will accomplish in education as in any area of government. Until we have an educational system which can relate dollars to performance, we will have difficulty in getting the kind of public support education needs and deserves.

If we can achieve such a system—if we can demonstrate that an effective job in education can be done—the people will willingly pay the bill. In this way we will restore public confidence in education and produce great benefits for Floridians—for our schools, our children and our future.

SECTION I
STATE RESPONSIBILITY

INTRODUCTION

It is the belief of the Citizens' Committee that the local school district should have as much operational flexibility as practicable in conducting its own educational program. In this section the Committee makes recommendations which we believe will bring into actual practice this philosophy: the primary state-level responsibility for education is the establishment of educational goals and objectives and the coordination and supervision of broad educational planning.

As an important step toward this end, it is recommended that the Legislature refrain from passing statutes placing unnecessary constraints upon the local district. Furthermore, recommendations are made to base educational policy on state-level manpower planning, to coordinate educational policy with that of other state agencies, to establish a comprehensive information system and to improve regional cooperation among school districts.

A NEW STATE ROLE

Over the years the educational statutes passed by the Legislature of Florida and the regulations established by the State Board of Education have developed into a maze of requirements imposed on local school districts by the state. While many of these statutes and regulations may have been necessary, the resulting morass of red tape has become far too confining and restrictive to local school districts.

1. The Role of the Legislature and the State Board of Education

The Legislature should not pass statutes which unduly restrict the power of the local district. At present the statute books are replete with requirements concerning, for example, the fumigation of textbooks, the use of barbed wire around school buildings, and the inclusion of certain courses in the curriculum. State Board regulations are just as restrictive. School districts must be given more latitude than this. In recent years the Legislature has attempted to repeal statutes which unduly restrict the local district. Therefore, we recommend that:

Recommendation 1: *The Legislature should continue to repeal statutes which unduly restrict the local school districts. The Legislature should establish new policy through the use of educational objectives which specify only what is to be accomplished, not the way in which the local district is to implement the objective.*

Recommendation 2: *The State Board of Education should thoroughly review existing regulations and remove those which are unduly restrictive to local school districts. Regulations of the Board should specify objectives and state policy, not prescribe exactly how state policy is to be implemented.*

2. The Role of the Department of Education

As the state begins to provide more and more flexibility to the local school district, the prime role of the Department of Education must be shifted from that of a regulatory agency and the roles of providing leadership in the establishment of educational goals and objectives, school assessment and technical assistance should be emphasized. This shift should include a new type of staffing pattern which emphasizes short-term employment as well as career-long employment. This staffing pattern should emphasize the utilization of existing resources such as those of universities, community colleges, vocational schools and school districts. Therefore, we recommend that:

Recommendation 3: *The State Board of Education should prepare for presentation to the 1974 Legislature a complete staffing plan which will allow the Department of Education to place a greater emphasis on providing leadership in the establishment of educational goals and objectives, school assessment and technical assistance to districts. To accomplish this, plans should be made for the use of short-term employment as well as career-long employment.*

MANPOWER PLANNING

Educational policy should be formulated using long-range manpower planning. This will benefit the economy of the state and will help insure that in the future Florida has trained personnel for the job openings available. In addition, it will benefit the general welfare of all citizens since it will bring about the maximum development of human potential and enable students to match their talents with the training that is needed for their professions. For example, if it is predicted that the future demands for teachers will be much smaller than at present, the state should not expand undergraduate teacher education programs. Similiarly, if it is predicted that in the future there will be a great demand for skilled medical and paramedical workers, this field should receive a high priority in planning new programs.

1. Manpower Planning and Educational Policy

At present some manpower planning is conducted by the state, and some educational decisions are based on projected manpower needs. However, the use of manpower projections as a basis for educational decision making should be greatly increased. Therefore, we recommend that:

Recommendation 4: *The Legislature should direct that the State Comprehensive Plan, prepared by the Division of State Planning, identify areas where manpower planning and development is most needed and recommend goals, objectives and policies required to meet these needs. By statute, the State Manpower Council should then be responsible for conducting manpower planning required by the state. Specific responsibility for coordinating and planning programs for the disadvantaged should be assigned to the State Manpower Council.*

2. Educational Policy and Interagency Coordination

The schools do not operate in a vacuum: they cannot provide all services to all students. For this reason, education must be closely coordinated in planning and operating with other agencies which provide human services to insure maximum efficiency of all educational programs. In this way, unnecessary duplication of programs should be eliminated, and new programs that are begun should complement other state programs. Therefore, we recommend that:

Recommendation 5: *The State Board of Education should coordinate its educational programs with the State Manpower Council and with those of other state agencies which provide human services, including, but not limited to, the Department of Health and Rehabilitative Services, the Department of Community Affairs, and the Department of Commerce.*

AN EDUCATIONAL INFORMATION SYSTEM

As the state provides greater flexibility to the local school districts, it will be essential that there be available at both the state and district level full and accurate information regarding education in Florida. It will be necessary to know, for example, how state funds for education are being spent, numbers of students enrolled, kinds of programs available, data on certification of teachers, information on the construction of new buildings, etc. Sound decisions cannot be made without pertinent data. At present, however, needed information is often either not collected or so organized that it is not available when needed.

Despite the lack of a comprehensive system, much educational information is collected by the state. However, sections of the education community collect the same type of data and report it to various agencies without central planning or review of the collection process. There is no single, comprehensive, data bank. Often information that is available has serious gaps or is so controlled or organized that it cannot be used for decision making. Obtaining reports and analyses is often time consuming and frequently it is impossible to know how state funds are being spent for education. Of equal importance, there is little help available to districts which will allow them to utilize existing data for decision making.

Modern technology provides for the centralized assembly of information without storing all pertinent data at a central point. Such a system has already been mandated by law and by a regulation of the State Board of Education, but this requirement has not yet produced a functioning information system The Department of Education already has plans to develop such an information system, but a functioning system has not yet become operational. Therefore, we recommend that:

Recommendation 6: *By 1974 the State Board of Education should complete a plan for the establishment of a comprehensive educational information system to provide information for all levels of education. This plan should identify what information is needed at the state level; how the information is to be assembled, stored, summarized and distributed to appropriate decision makers; and, it should indicate how the information system will be used to meet local needs. Finally, the plan should present procedures for establishing* *a state technical advisory committee for educational information and suggest incentives to districts developing exemplary information systems.*

REGIONAL RESOURCE CENTERS FOR EDUCATION

It has long been recognized that small school districts are often unable to provide a full range of educational services to students. Because of this there has been a sharp drop in the number of school districts nationwide through consolidation. In 1932 there were 132,000 districts, while in 1971 there were only 17,000. In 1947 Florida school district lines were made coterminus with county boundaries, thus reducing the number of school districts in the state to sixty-seven. This number, while relatively low, still leaves a situation in which some school districts are not able, on their own, to provide complete educational services to all students, and further consolidation of school districts should receive the continued interest of the Florida Legislature. In the meantime, another way to improve the delivery of educational services is through the creation of Regional Resource Centers.

1. Regional Resource Centers

These centers would be designed to stimulate cooperation between and among districts so that the resources of one district may be available to other districts as well. Small costly programs, such as those for exceptional children, can benefit from regional cooperation by allowing a group of counties to join together to provide a full range of programs for a larger number of children with learning disabilities. Similarly, as the state develops regional health programs and specific health services in the local schools, inter-district cooperation can help avoid duplication and can allow counties, working together, to have a full range of health services available for students. Pre-service and in-service training of teachers and administrators can be best achieved through regional cooperative programs. The cooperative use of curriculum experts by a number of districts can also be beneficial, especially in cases in which a district is too small to provide "in-house" personnel for every field.

In a region in which there are large school districts surrounded by smaller ones, Regional Resource Centers should facilitate the smaller districts' entering into contractual arrangements with larger districts for services which are otherwise unavailable to them. In regions which include only small districts, new services can be created through cooperation and contractual arrangements. Expensive services such as computers and testing equipment can be used more efficiently if shared by a number of school districts. Furthermore, the talent and resources of post-secondary institutions can and should be available to a greater extent to districts through regional cooperation. The opportunity for improvement exists in all these areas. Careful planning and cooperation can bring benefits to both the state and the districts.

Two recent actions can form the basis for the establishment of Regional Resource Centers. The 1972 Legislature created a regional resource center for visually handicapped students as the first of 15-25 centers to be located around the state. The Department of Education also recently created regional education districts to be used for comprehensive planning, data collection and data analysis. These are first steps but much more remains to be done. Therefore, we recommend that:

Recommendation 7: *The State Board of Education should present to the 1974 Legislature a plan for the creation of multi-county Regional Resource Centers to enable clusters of local school districts to: share facilities; cooperate in the development of programs; engage in joint planning efforts; and work together for the pre-service and in-service training of teachers and administrators. The use of existing resources for these centers should be encouraged in every way possible.*

2. Regional Planning

Consistent with the use of Regional Resource Centers, there needs to be regional planning for educational policy. At present, however, regional planning is conducted without the inclusion of institutions of higher education. Therefore, we recommend that:

Recommendation 8: *Public and private post-secondary institutions, including vocational centers, community colleges, colleges and universities, should be included in all regional educational planning.*

NON-PUBLIC SCHOOL EDUCATION

The Committee recognizes private educational institutions as a viable force in our society and they must remain as such. Because of this the state has certain responsibilities to children who attend non-public schools. Therefore, we recommend that:

Recommendation 9: *The Legislature should authorize that school health and assessment programs be made available to students in private schools.*

At present there is no accurate way to determine how many students are attending private schools, what the enrollment is in these schools and what programs they offer. If the state is to have a satisfactory information system, the registration of all schools, both public and private, is necessary. Therefore, we recommend that:

Recommendation 10: *The Legislature should require private schools to register with the state for informational purposes. This should be done by removing present exemptions and enforcing present statutes.*

SECTION II

THE COMMUNITY AND THE SCHOOL

INTRODUCTION

Opinion polls reveal that in recent years there has been a serious decline in the public's confidence in many institutions, including education. The public's confidence in the schools must be improved. This, we believe, can be done by improving the channels of communication between the people and their schools. There has been a long history of public involvement with formal education from the earliest days of the thirteen colonies to the present day parent-teacher association. But public understanding of education can be greatly improved and this must be encouraged.

To strengthen this involvement we recommend in this section that each school establish a School Advisory Council composed of parents, administrators, teachers, and, where practicable, students to help guide policy at each school. This group would then be responsible for producing an Annual Report of School Progress which would detail the accomplishments and the areas in need of improvement for that school. The council would also disseminate its report to school organizations such as the PTA, the media and the district board of education. In this way the active, on-going participation of the citizens—and future citizens—can be insured.

CITIZEN PARTICIPATION IN EDUCATIONAL AFFAIRS

One of the outstanding features of the American educational system has long been the participation of citizens at the local school district level. This includes voting for and serving on school boards or on advisory boards to districts and through the PTA movement. Citizen participation at the individual school, however, should be strengthened.

To improve citizen participation in the functioning of the individual school there should be a School Advisory Council (SAC) whose membership should be broadly representative of those persons served by the school. It should function as an advisory group to the principal and in general should work with him on the development of budget, program, personnel policy and to improve the quality of education. This council should serve on a continuing basis.

One of the most important functions of the SAC would be assisting the principal in preparation of the Annual Report of School Progress, detailed below. The School Advisory Council would thus have responsibility for evaluating the school's educational effectiveness and reporting this to parents, students and the public at large in a plain, simple, easily read manner. Therefore, we recommend that:

Recommendation 11: *The Legislature should mandate local school boards to establish School Advisory Councils at each school. They should be broadly representative of the community served by the school, including parents, teachers, administrators and students, where practicable; and they should have the responsibility to assist in the preparation of the Annual Report of School Progress. Plans for establishing these councils should be developed by each local school district.*

THE ANNUAL REPORT OF SCHOOL PROGRESS

The individual school should be the basic unit of educational accountability in Florida. To achieve this accountability there should be an Annual Report of School Progress which details the improvements made in education at the school during the year—and which identifies the areas in need of further improvement. Serving as a basic performance audit instrument, hopefully, the Annual Report will become a powerful tool for achieving school level improvements and innovations. It will be a "report card" of the school to the parents written in a plain, simple, brief style. Therefore, we recommend that:

Recommendation 12: *Legislation should be enacted to require that the State Board of Education, through State Board regulations, insures that there will be at each school an Annual Report of School Progress and that this report is broadly disseminated each year. This legislation should insure that the Annual Report is compatible with both state accreditation and accountability programs. The report should include school population data, fiscal data, results of assessment programs, attitudes toward the school as well as plans and programs for school improvement. The principal should* *be responsible for the preparation of this report with the assistance of the School Advisory Council.*

Recommendation 13: *Unusually promising innovations in citizen involvement, School Advisory Council services and school-level improvement accomplished as a result of the Annual Report should be reported in detail to the state as part of the district's comprehensive plan. These innovations should be reviewed for possible dissemination to other districts.*

THE COMMUNITY SCHOOL

Schools need to be more involved with the community of which they are a part. Closer ties with the community will allow a much greater use of the resources that surround the school; students will begin to learn from the community not about the community. As the schools become more tied to the community, opportunities for volunteer work in the schools will be greatly expanded and the schools will use persons skilled in various areas (such as music or agriculture) as learning resources. The schools will come to provide a variety of social services as the school plant will be used for more than just education. There will be greater ease of moving in and out of formal education as students gain experience in the community as well as in the classroom. Adult education will be furthered as the schools begin to serve more fully all citizens, not just the young. Career education will be improved as the entire community is used as a learning tool.

In recent years Florida and other states have begun programs in some areas which are designed to have the school plant play an increasingly important role for all persons in the community. Examples of this concept are many: some schools have established after-school recreational programs, some educational programs for retired persons, and yet others have begun programs to teach English as a foreign language as part of evening educational programs. The possibilities of the "community school" are as varied as the community involved. No longer does the school have to close its doors in the early afternoon. On the contrary, the school of the future must broaden its services and it must encourage other agencies to use the facility to serve the entire community by providing a variety of social services around the clock if necessary.

The Florida Community School Act of 1970 began to foster this concept by providing funds for certain community education pilot programs. Through this act there have been established sixty-three community school projects in seventeen counties. These projects, however, represent only a small beginning in the type of community-based programs which Florida should have. Therefore, we recommend that:

Recommendation 14: *The Legislature should increase funding of the Community School Act of 1970 so that the benefits of community education can be broadened considerably.*

SECTION III
THE SCHOOL PROGRAM

INTRODUCTION

The school program—that is, what is taught in the schools—is the essence of education. Consistent with our philosophy that maximum flexibility should be vested in the local school district, we have carefully avoided making recommendations as to how skills and competencies should be taught in the schools. Instead, we have addressed those areas of the school program which are properly a part of state educational policy. The one central part of the school curriculum which the state may expect all students to complete is that of basic skills, including reading, writing, and computation. In addition to basic skills, state policy should seek to improve aesthetic and cultural education, citizenship education, career education, exceptional child education, early childhood education, education for the disadvantaged child, programs for gifted children and experimentation with non-traditional forms of education.

BASIC SKILLS

In the Accountability Act of 1971, the Legislature of Florida required the State Board of Education to establish measurable performance objectives in the areas of basic skills. Based on this, objectives in reading, writing, and computation are being developed and the Citizens' Committee supports this action.

There are, however, other areas of education in which objectives need to be established. Aesthetic and cultural studies must also be seen as important to education, for these areas give direction, meaning and quality to life. In addition, students should be able to master the basic problems faced by the consumer in our society. They should be able to figure tax percentages, per-unit prices of goods and interest payments; they should know how to read labels and obtain help with consumer problems. Teaching these skills, however, does not necessarily have to be accomplished through a particular course and may be done through the entire curriculum. Therefore, we recommend that:

Recommendation 15: *The Legislature should require the State Board of Education to accelerate its efforts to develop state performance objectives in the areas of reading, writing and computation. Once these basic skill priorities are completed, the Board should establish performance objectives in other important areas of education.*

CITIZENSHIP EDUCATION

Florida's educational system has the responsibility for providing young people with basic attitudes, understandings, and skills to better fulfill their role as participating citizens in a democracy. Throughout the history of our country we have consistently called upon public education to develop future citizens who are dedicated to, and have a good understanding of, our democratic institutions and who have learned the responsibilities of freedom. Now that the vote has been extended to all eighteen-year olds, the school has an even greater responsibility for citizenship training.

To help students become the kinds of citizens we need, schools should go far beyond the four walls of the classroom to provide each student with a chance to actively participate in building a better community. Therefore, we recommend that:

Recommendation 16: *The Legislature should require school districts to provide a series of community service experiences for students prior to their leaving the school. These experiences should be voluntary or paid-work experiences to bring students into direct contact with the community. Where appropriate, credit should be given for graduation. Procedures for developing and evaluating these programs should be included in the comprehensive plan of the school district.*

CAREER EDUCATION

Career education merges the world of work and the academic world in order to redirect the educational process toward meeting the needs of the community at large. Going far beyond vocational education which primarily seeks to train a student for a specific task, career education involves a blending of academic studies with career skills. Career education includes two very compelling advantages. For one, basic subjects such as math and reading can be structured around the theme of career opportunities and requirements in the world of work, thereby bringing added realism and understandable goals into the educational system. Secondly, the total resources of a community—business, industry and citizens—can be combined with those of education to meet the needs of students.

A comprehensive educational program focused on career development should begin in the elementary school and continue through the adult years. At present it is envisioned that career education might be implemented as follows. In elementary school students are informed about the wide range of jobs in our society and the roles and requirements involved. In the middle school years, students may explore several specific clusters of occupations through firsthand experiences and field observation, as well as classroom instruction. They will be assisted in selecting occupational areas for further study at the senior high level. In senior high school, students pursue their selected occupational areas, exercising one of three options: intensive job preparation for entry into the world of work immediately upon leaving high school, preparation for post-secondary occupational education, or preparation for four-year college. Easy access both into and out of educational settings must be a part of career education, with no punitive effects from trying one alternative and later coming back and going another route. Provisions should be made for persons presently at the adult career level.

An essential aspect of career education is that of counseling with students concerning their future vocational choices and supplying information relating to various types of careers. In addition, public school counselors must concern themselves with the problems of transition from school to work. (See Student Personnel Services Section.) Implementing career education will involve comprehensive curriculum revision beginning in the first grade or earlier and continuing through the adult years as well as this new approach to counseling and pupil personnel services.

Local school districts must establish placement and follow-up services for all students graduating or leaving the public school system, including area vocational centers and community colleges. The Florida State Employment Service and private personnel agencies already serve a large number of students, but the placement of students in both full-time and part-time jobs would be greatly facilitated if job placement services were available.

Florida has been in the forefront in recognizing the need for career education and attempting to implement the concept. During the past two years, several pilot projects in career education have been in progress, and four career education program models have been developed as outcomes of these pilot programs. This effort should be continued and expanded. Therefore, we recommend that:

Recommendation 17: *The Legislature should mandate career education as an integral part of the Florida school program at all levels and for all students and provide developmental funds for a specified period of time. In doing so, the Legislature should require the State Board of Education to develop guidelines for:*

(A) The revision of curricula throughout all levels of education to insure its being more directly related to the world of work so that it enables each child to understand the relevance of formal education to career choices.

(B) The retraining of teachers throughout all levels of education for the concept of career education so that they can provide students with career understandings and career exposures as part of their instructional programs.

Recommendation 18: *In keeping with the guidelines issued by the Commissioner of Education, the State Board of Education should require school districts to submit, as part of their comprehensive plan, a three-year developmental plan to implement career education at all levels of the public school program.*

Recommendation 19: *As part of their career education programs, each school district should establish within its secondary schools job placement services. The design of these services should be developed in cooperation with the Florida Employment Service. In addition to job placement, they should provide follow-up and feedback information to the school districts, so that the school's educational program can be improved to increase the employability of students.*

EXCEPTIONAL CHILD EDUCATION

The Committee recognizes that "Exceptional Child Education" has been an all encompassing term applied to children with a range of physical and mental handicaps as well as those endowed with special academic talents. We believe that this has tended to cause confusion in the minds of the people. Therefore, we have chosen to deal with academically gifted children as a separate topic in this section. All other exceptionalities covered under Florida Statutes are included in the recommendations covered by this topic area.

In 1968 legislation was passed which provided that within a few years special programs for exceptional children will be available to virtually all such students in the state. However, there are a number of areas in which current programs should be expanded.

1. Regional Programs for Exceptional Children

Educational programs for exceptional children require specially trained teachers, special facilities, support services, and modification in curriculum and methodology. These programs, because of their expense and because of the small number of students with certain exceptionalities residing in some areas, can best be developed through the Regional Service Center concept. Such centers should provide professional diagnosis, evaluation and curriculum services and might serve as education centers utilizing already existing facilities such as those of a university or a state agency. In other states special education districts which incorporate a number of school districts are commonplace. In Florida this concept is not as common but has been used, for example, for programs for the deaf, blind, trainable retarded and other low prevalence groups. The delivery of services to exceptional children should not be limited by county lines. Therefore, we recommend that:

Recommendation 20: *The Legislature should fund the establishment of regional and sub-regional multi-county exceptional child education services for diagnosis, evaluation and education in areas where there are only a few children with a particular learning disability.*

2. Early Childhood Education for Exceptional Children

The earlier exceptional children can be helped, the better the chance they will have to cope with their learning difficulties. It is imperative that we begin to work with exceptional children before they reach kindergarten age. Such instruction does not have to be provided at the school, but may be given by teachers who travel to the child's home. At present, it is legally permissible to spend exceptional child education funds for three- to five-year olds, but the number of children who receive these services is extremely small. Therefore, we recommend that:

Recommendation 21: *The Legislature should increase funding for exceptional child education to provide for training pre-kindergarten age children.*

3. Non-Public Exceptional Child Education

Thirty-three states permit school districts to contract with private schools for handicapped children to provide services when it is impractical or impossible for the school system to do so. Next year Florida will begin to do this, but at present there is no accreditation system which will allow parents and educators to make wise decisions on the use of these schools. Florida has established minimum standards for private higher educational institutions through a board which operates for that specific purpose. So it should be for exceptional child education. Therefore, we recommend that:

Recommendation 22: *The Legislature should establish a Council for Exceptional Child Education empowered with the responsibility of recommending the extending of accreditation by the State Board of Education to only those non-public schools which seek accreditation and whose programs are consistent with best educational policy. Non-public schools that contract with the state must undergo this accreditation procedure prior to receiving state funds.*

4. Support for the Department of Education Exceptional Child Program

Since 1968 the size of the exceptional child program has tripled, but the budget of the State Exceptional Child Section has decreased. In fact, the only increased funding for the Section has been from residual federal funds. This type of funding is clearly inadequate since it depends on the vagaries of federal legislation and does not meet the need for the development of exceptional child programs throughout the state. Therefore, we recommend that:

Recommendation 23: *The Legislature should fund the Department of Education's Exceptional Child Education Section from state resources to provide adequately for the development of exceptional child programs throughout the state.*

EDUCATION FOR GIFTED STUDENTS

In all groups of students, there are some who are able to move through the subject matter with extraordinary comprehension and speed. These students, often referred to as "gifted students," should be able to study at their own level, and should be encouraged to investigate problems that interest them and to engage in a higher degree of independent study. Often these students are exceptionally creative and become bored and disenchanted with school unless they receive the freedom and the encouragement they need.

At present, there are about 200 teachers of the gifted in the schools of Florida. However, experts agree that this figure is a good deal less than adequate. It should be enlarged substantially through state action. Therefore, we recommend that:

Recommendation 24: *The Legislature should provide adequate funding to the Department of Education's Exceptional Child Education Section so as to enable this office to encourage local districts to establish gifted child education programs and to provide them technical assistance in doing so.*

EARLY CHILDHOOD EDUCATION

Without doubt, the early years of a child's life are of unparalleled significance to emotional and intellectual development. The experiences a child has in the pre-school years can deeply shape his later life: experiences which are rich and meaningful can benefit the child throughout his life; experiences which hinder his proper development can be a handicap that may never be overcome.

Because the Legislature recognized the critical nature of the early childhood years, in 1972 the Office of Early Childhood Development was created and placed within the Office of the Governor. This Office is charged with the responsibility of conducting a major study of early childhood programs which assist the family in its primary role of providing an environment conducive to the full development of small children. An interim report will be presented to the 1973 Legislature and will give particular attention to the following areas:

1. Requirements for interagency program coordination.
2. Requirements for the effective state regulation of early childhood and day-care programs.
3. The extent to which districts, state agencies, universities and private agencies cooperate in the design of training programs for early childhood and family development personnel and for implementing local programs.
4. Consideration of priorities and alternative funding mechanisms for the recommended plan.

To further this important study of early childhood programs, we recommend that:

Recommendation 25: *The Legislature should continue funding for the Office of Early Childhood Development in the Office of the Governor. The extension of this office and organization should run through June 30, 1974, and should include funds for an in-depth interagency review and evaluation of the plan for early childhood and family development to be submitted to the Legislature June 30, 1973.*

NON-TRADITIONAL PROGRAMS

For a century, "education" has been a term that meant basically one thing to all people: it implied a classroom with one teacher, about thirty students, recitations from textbooks, a school year from September to June, and so on. Today, this stereotype is being challenged as hundreds of innovations are introduced into the schools.

Some schools have experimented with textbooks written by students and others have moved to year-round programs. The "Parkway School" idea—that is, education without buildings and classrooms—has been tried, as have the use of programmed learning devices, "modular classes" and computer-assisted instruction. The numbers of innovations seem almost endless.

1. Elimination of Barriers To Change

Innovation is healthy and beneficial for education and must be encouraged at the state level. However, there are at present numerous barriers which hinder the development of innovations in education. Funding formulas often are so inflexible that change is difficult. Personnel policies can discourage the creative use of instructional personnel, and building plans can make the 30-student classroom almost a necessity. Accreditation procedures can institutionalize traditional concepts of education, and the lack of in-service training for educators can result in programs which are stagnated in superannuated ideas of the past.

To stimulate change and create an environment that is hospitable to the development of non-traditional educational ideas, the Committee believes that additional revisions of statutes and state policies may be needed to achieve greater diversity in educational programs at the local level. Therefore, we recommend that:

Recommendation 26: *The Legislature should authorize the State Board of Education to waive requirements that restrict the development of innovative educational programs.*

2. Removal of Course Requirement Barriers:

Of equal concern is the manner in which the nineteenth-century Carnegie unit and traditional course requirements have caused schools throughout the nation to be very much the same. Therefore, we recommend that:

Recommendation 27: *The State Board of Education should provide local districts with flexibility in the areas of course requirements, time requirements and program of study requirements. In turn, local school* *districts should require school-level pilot programs which replace course, grade and time requirements with performance-based competency requirements.*

Recommendation 28: *The State Board of Education should provide guidelines for the development of more appropriate criteria for the assessment of students in their transition from one educational level to another. Initially, particular attention should be given to pilot programs for returning veterans who have obtained equivalency qualifications from service-related experiences.*

SECTION IV
SCHOOL SERVICES

INTRODUCTION

If students are to learn effectively, the schools must be deeply concerned with factors which affect the ability of students to learn. The schools must have trained specialists in pupil personnel work who can diagnose the sources of learning difficulties and provide a friendly ear for students. Students who are plagued with health problems cannot learn well, so in the schools there must be trained health workers who can identify health problems and refer students to the proper health care facilities. Students who, because of emotional problems or other reasons, create a disruptive situation in the classroom prevent other students from learning. These students need special attention given to solving their problems and helping them act in a responsible manner. Yet another factor which affects learning is instructional materials. They must be up-to-date, have a wide range of uses and be readily available throughout the system. Recommendations are made in this section in each of these areas: pupil personnel services, school health services, handling disruptive students and selecting instructional materials and equipment.

PUPIL PERSONNEL SERVICES

In recent years the Legislature has taken some important actions to make pupil personnel services more available in the schools of Florida. There is, however, much to be done, and we believe that the recommendations made below will help eliminate many of the existing deficiencies in the area of pupil personnel services.

A major change must be made in the role of the counselor. At present, the counselor is often unable to perform actual counseling; rather, he is expected to perform a variety of tasks which might best be handled by aides. The Committee is of the mind that counselors shall be engaged in those professional duties for which they are trained: working with students in time of crisis, providing career information, referring students for help, and working with teachers to improve the atmosphere of the classroom.

Another major change which must be instituted is that of career counseling. A recent survey of first-year college students revealed overwhelmingly that they felt this to be an area in which they needed much more help.

If career education is to be successful, it is essential that counselors have the proper training for this kind of counseling and that they are provided the time necessary for this activity.

Still another area in which state policy is required to improve the services available to students is that of insuring there are enough pupil personnel workers to meet the needs of the students of Florida. At present there is a serious shortage of trained personnel. For example, there is a ratio of only one elementary counselor to every 3,000 elementary students on a statewide basis. Likewise, there are only 210 school psychologists and only 600 visiting teachers in the entire state. If the schools are to provide adequate services, it is apparent that the numbers of counselors, school psychologists and visiting teachers must be greatly expanded.

To bring about these improvements in pupil personnel services, we recommend that:

Recommendation 29: *Local boards of education should provide for the training and employment of aides to assist the school counselor in providing guidance services.*

Recommendation 30: *The Legislature should review the Occupational Specialist Program to make certain that it is being utilized by districts to provide better career counseling and placement services to students. Full funding should be provided for this program with the proviso that local districts insure job placement and follow-up services be included as individual or cooperatively developed programs in every secondary school in Florida. In addition, incentive funds should be provided to encourage the development of:*

(A) Programs which are designed for one or more secondary schools working cooperatively with other agencies such as youth opportunity centers to achieve placement and follow-up services for students.

(B) Programs designed to bring employment counselors and university counselor-training personnel into cooperative arrangements with district personnel in the preparation of occupational specialists.

Recommendation 31: *The Legislature should provide for the expansion of pupil personnel services throughout the state. This expansion should be accomplished within a four-year period and should result in the doubling of the present number of pupil personnel workers including elementary school counselors, occupational specialists, school social workers and school psychologists.*

SCHOOL HEALTH SERVICES

No student can learn successfully if handicapped by poor health. However, the delivery of health services to students in Florida is now clearly unsatisfactory. There is a wide variation in the amount of health funds spent per child in the counties of Florida, and in many counties screening is inadequate or, in some instances, non-existent. There is an acute shortage of trained school health personnel and for some students who live in rural sections of the state, there is a lack of health facilities themselves. Florida cannot tolerate a situation in which students are not receiving adequate health care.

1. Responsibility for Health Care Services

At present, there is an unclear division of efforts for school health between the Department of Education and the Department of Health and Rehabilitative Services. We believe that the responsibility for the delivery of health services should be given to the Department of Health and Rehabilitative Services since this Department has the personnel trained in health care. The responsibility for health education programs, exceptional child education and in-service education of teaching personnel should remain with the Department of Education. Therefore, we recommend that:

Recommendation 32: *The Legislature should assign the responsibility for the planning and delivery of health care services in the schools to the Department of Health and Rehabilitative Services.*

2. A State School Health Plan

With the responsibility for the delivery of school health services being clearly established as a function of the Department of Health and Rehabilitative Services, it will be necessary for that Department to formulate a comprehensive school health delivery plan. This plan should provide details on the periodic screening of students for sight, hearing and dental problems; periodic physical examinations; the use of paraprofessional school health aides; transportation of students to health facilities; and the costs of providing these services. Therefore, we recommend that:

Recommendation 33: *Legislation should be enacted to require the Department of Health and Rehabilitative Services to design a statewide comprehensive school health plan in conjunction with the State Board of Education and in cooperation with local school boards.*

3. The School Health Specialist

In seventeen Florida counties there is a school health specialist who, as an official of the local school district, coordinates health education programs, the in-service training of teachers and the school's health referral program. The availability of these specialists needs to be extended throughout the state. This can be done in conjunction with the Regional Resource Center concept as detailed earlier in this report. Therefore, we recommend that:

Recommendation 34: *The Legislature should expand the availability of school health specialists so that there is at least one such specialist in each large county or one available to a consortium of counties operating in conjunction with a Regional Resource Center.*

4. Health Education

The Legislature in 1970 passed a health education act which provided essentially a drug education program. Health education is far broader than this. To expand and improve health education in Florida we support the efforts of the Department of Education and the Department of Health and Rehabilitative Services to sponsor legislation for the training of teachers and administrators in health education and for the establishment of regional health resource centers. Therefore, we recommend that:

Recommendation 35: *The Legislature should give serious attention to comprehensive health education legislation to establish in-service health education programs and to create regional health resource centers.*

EDUCATIONAL PROGRAMS FOR DISRUPTIVE STUDENTS

If we are to have a system of education which meets the needs of all students, we must take major steps to improve the treatment of students who have been perceived as disruptive influences in the classroom. A recent opinion poll revealed that the problem of discipline in the schools was the one issue identified as the most pressing problem which education faces today. Many factors contribute to what is called disruptive behavior or delinquency, both in and out of school: home, society, the student, the nature of the school program and teachers themselves. Whatever the case, the school must deal with the problem of discipline rather than avoid it. The widely used practices of suspension or expulsion of disruptive students are both harmful to the student and generally ineffective since these methods simply get rid of the problem in the school. Yet in most districts there have been few other alternatives developed.

One way to handle students who have repeatedly been discipline problems is to provide special programs and services designed to help the student achieve academically and to gain a personal sense of dignity and responsibility. Programs of this type are already available in several school districts including Escambia, Palm Beach, Alachua and Dade Counties. These programs appear to be effective and, in the judgment of the Committee, they should serve as models for the development of similar programs throughout the state.

These redirection programs may be operated as a special program in a large school, or may be placed in a central location for use by an entire school district or by a consortium of several small school districts. They should stress personal attention through counseling and through a low student-teacher ratio. The program should emphasize the use of all community agencies that can provide services to the student and his family. With redirection programs, group counseling techniques similar to the ones used in "half-way houses" of the Department of Health and Rehabilitative Services can be used, a proven approach which has helped students become better able to deal with themselves and their futures much more effectively.

Since redirection programs are designed to help—not punish—students, placement in these programs must be done as a positive, not a punitive, action. For this reason, placement in these programs must be done in a professional manner which includes a thorough review of the individual's case. Psychologists, youth workers and school administrators must work together to establish the most productive and helpful course of action, and placement in the redirection program must not be seen as permanent, only as temporary for the length of time necessary to accomplish the goals of the program.

In establishing these programs, some Department of Education Exceptional Child Education monies can be utilized by districts but there should be close coordination with the Division of Youth Services and with all other community service agencies. The development of these programs should be directed by regional groups of experts including persons such as psychologists, youth service workers and school administrators. The Legislature should also require training programs for handling problems in this field, including in-service teacher training programs.

To establish redirection programs in Florida's schools, we recommend that:

Recommendation 36: *The Legislature should fund, the local school districts should establish, and the Department of Education should assist in the creation of special programs for students whose behavior has been consistently disruptive. Provisions should be made for the training of personnel to work in these programs, and policies should be developed for the placement of students in these programs to insure that students receive the most beneficial treatment possible.*

Recommendation 37: *As part of the educational information system records should be kept on the expulsion and suspension of students.*

EDUCATIONAL MATERIALS AND EQUIPMENT

The Committee believes that Florida must provide more freedom and flexibility to local school districts. If this is to be achieved, it will be necessary to give the districts a greater control over the selection of textbooks and other educational materials. At present the state "adopts" up to five textbooks for each course, and generally, teachers must depend upon these "state-adopted" texts for use in their instructional programs.The district has the authority to select no more than ten percent of its materials from other than the state-adopted list. While it may be true that the districts have benefited from this present system through savings made in the price of materials and through the adoption of good materials, the system must be substantially changed. The district must be given far more latitude if individualized instruction and program flexibility are to emerge. Therefore, we recommend that:

Recommendation 38: *The Legislature should substantially increase above the present figure the percentage of instructional material funds which local school districts may use at their discretion to buy materials and* *equipment not otherwise included on the state adoption list.*

Recommendation 39: *To achieve a more frequent review of new and existing educational materials, the Legislature should repeal existing statutes concerned with textbook selection. The State Board of Education should then adopt regulations which insure adequate periodic review of materials.*

Recommendation 40: *To insure a wider variety in the selection of instructional materials, the Legislature should repeal existing statutes which limit the number of "state-adopted" textbooks to five. The State Board of Education then should establish regulations which are substantially larger than this number.*

Recommendation 41: *The State Board of Education should establish procedures for the centralized purchasing of materials and equipment in which districts may participate on a voluntary basis. In addition, the State Board of Education should provide technical assistance to districts for purchasing materials and writing specifications.*

SECTION V
PROFESSIONAL DEVELOPMENT

INTRODUCTION

The key to the Florida educational system is its personnel. The higher the quality of its people the higher the quality of the schools. The more these people improve their teaching, managing and policy-making skills the more schools will improve.

In our rapidly changing technological society greater demands are being placed on teachers, administrators and elected and appointed boards to continually upgrade their effectiveness and the effectiveness of the educational system. This section will recommend training for board members, administrators and teachers. It will also recommend personnel evaluation, greater attention to the development of special skills for those who will work with the disadvantaged and procedures to encourage institution and school district partnerships in both in-service and continuing pre-service teacher education.

BOARD TRAINING

Just as on-going training for both teachers and administrators is necessary, so too is training for elected and appointed boards. The school system of today is a complex operation, with a wide variety of educational affairs, including budgeting procedures, legal limits of board power, new development in educational technology, latest legislative actions, human relation skills and many more. For these reasons, the training of board members must be seen as an integral part of service on a board. Seed money is now available to begin a modest pilot program for training district school board personnel. However, the Committee believes school board training should be a continuing program of major proportions. To accomplish training programs for board members, we recommend that:

Recommendation 42: *Legislation should be enacted requiring the State Board of Education to provide school board members with on-going training programs and fund them accordingly. Operation of this program should be conducted in cooperation with the Florida State School Board Association.*

Recommendation 43: *Legislation should be enacted requiring the State Board of Education to initiate similar on-going training programs for appointed trustee boards; Department of Education personnel should provide the technical assistance necessary to develop these programs.*

MANAGEMENT TRAINING FOR EDUCATIONAL ADMINISTRATORS AND OTHER NON-INSTRUCTIONAL PERSONNEL

The major improvements in the efficiency of schooling depend upon upgrading the leadership and management skills of school principals, superintendents and other school officials. The principal, in particular, plays a crucial role of leadership in the school. It has been found by the Committee that a school with a talented, competent and well-trained principal can be expected to provide good educational experiences for students. A principal or superintendent who lacks interpersonal skills can effectively stifle educational improvement, while an administrator who has the confidence of his staff and the will to press for educational reform can inspire schools to greatness. Administrators and other officials must be familiar with recent innovations and research in education and they must understand recent developments in personnel management, including collective bargaining. Furthermore, sophisticated techniques of self-evaluation, long-range planning and stimulating change must be both understood and practiced by administrators.

Businesses continuously provide in-service training to employees, and professional persons such as lawyers and physicians regularly undergo training to insure that they are acquainted with the latest techniques in their field. So it should be for educational leaders.

We believe most Florida administrators want the opportunity to identify and acquire new skills which will help them lead our schools toward these objectives with the greatest possible effectiveness. Thus, the professional community must take the lead in designing and implementing self-improvement programs and the state must provide the fiscal and technical assistance to accelerate this process. Toward these ends the Committee recommends that:

Recommendation 44: *The Legislature should establish a program for school mangement improvement designed to upgrade the management and leadership skills of school principals, superintendents, administrators and other non-instructional personnel. Representatives of the business community should be included in the design and implementation of these programs.*

TENURE FOR ADMINISTRATORS

The Committee believes that if a superintendent is to be an effective administrator he must have the right to both hire and remove the principals and supervisors below him. At present, however, Florida Statutes make this almost impossible. The law states that an administrator who is presently under continuing contract is entitled to continue in that or a similar position until he resigns or "his contractual status is changed." Thus, in effect, a superintendent does not have the flexibility to mold his administrative staff into a more effective organization if it is needed.

To provide the superintendent more power to do this—while at the same time providing job security to administrators and supervisors—the Citizens' Committee believes that administrators and supervisors should receive multiple-year contracts—but not tenure as administrators or supervisors. Of course, if an administrator or supervisor had received tenure as a teacher before becoming an administrator, and the superintendent wished to replace him, he would still be able to return to a teaching position for which he is qualified. To establish this type of system, we recommend that:

Recommendation 45: *The Legislature should repeal present statutes which provide tenure to administrators and replace these statutes with one which allows multiple-year contracts to principals and supervisors. This change should in no way prevent an administrator tenured as a teacher from returning to a teaching position for which he is qualified and with a salary commensurate with that position.*

TEACHER EDUCATION

One key to improving our schools is to improve the skills of those who are responsible for carrying out the schooling process. Programs and instructional techniques will be better only as the insights and skills of those who must implement them are continuously upgraded throughout the person's career. At present teacher preparation is usually based on the completing of certain prescribed courses at a college or university. In-service upgrading too often follows the same pattern. This system may provide the teacher with useful information about the educational process but does not necessarily insure that the teacher has gained the skills and competencies which are needed in the classroom and the schools.

1. Competency-Based Pilot Programs

The Committee believes that, at this time, "competency-based" teacher education programs provide a promising model to improve teaching skills at both the pre-service and the in-service levels. In a competency-based system, teachers are expected to demonstrate a mastery of teaching skills as well as a mastery of subject matter. In certain teacher training programs in Florida, competency-based programs already have been initiated. Top priority should be given to extending this concept throughout the state. Therefore, we recommend that:

Recommendation 46: *The Legislature should fund pilot projects designed to develop alternative competency-based teacher education programs. The collaboration of school districts, professional associations, community colleges, universities and the Department of Education should be used to establish a unified program for both beginning and experienced teachers.*

2. Alternatives to Present Certification Programs

At present pre-service training of future teachers is primarily the responsibility of colleges and universities while in-service training is the responsibility of the local school districts. The Committee believes that teacher education can be facilitated by the collaboration of various educational agencies from the beginning of the teacher education process. As the state moves toward performance-based teacher certification, school districts, the Department of Education, the universities, and the organized profession will need to be involved in training for both initial certification and extension of certification. In this way we will develop a partnership between the teacher training institutions and the local school districts.

The use of greatly expanded cooperation among all levels of teacher education programs will allow much more flexibility in the training of teachers. For instance, if a person with a special skill, such as an artist or a business manager, wanted to become certified without having to leave his present position and reside at a university, this could be facilitated and he could study for his certification while remaining at his present job. Similarly, if a school district wanted to offer in-service programs to upgrade the quality of teaching at the local level, experts from universities could be brought in to help or the school district could take advantage of university-based programs more easily than at present.

To promote these improvements in the certification process, the Committee recommends that:

Recommendation 47: *The State Board of Education should redefine in regulations the roles of the universities, the Department of Education, the school districts and the profession to increase cooperation among these agencies so that each has a role in initial and extended certification of teachers. The State Board of Education should involve each of the agencies in redefining these roles and responsibilities and appropriate resources should be allocated to fulfill these new roles.*

3. Training for Working with the Disadvantaged

Educating students from disadvantaged homes requires special training, programs and materials. Teachers, especially if they have never before worked with disadvantaged students, must be taught how to relate to these students and how to fire their interest in academic work. Materials which are at the level of the students must be selected and must be written so as to stimulate, not alienate, poor students. Evaluating the students' progress must be done so as to take into consideration the backgrounds of the children. At present, however, there are practically no in-service or pre-service training programs for teachers of the disadvantaged. Therefore, we recommend that:

Recommendation 48: *The State Board of Education should encourage educational agencies, in cooperation with school districts, to develop training programs designed to improve the teachers' skills in working with disadvantaged students.*

4. Teacher Centers

To further implement a system of collaboration between the teacher training institutions and the local school districts, we believe that there should be a statewide network of teacher centers designed to support research and development efforts and to facilitate testing, evaluating and demonstrating new materials, equipment and instructional techniques. Teacher centers should not have a permanent structure, a permanent faculty, or a permanent student body. On the contrary, these centers should be located in different areas at different times; they should provide varying programs and should have constantly changing personnel. Furthermore, these centers should be developed on a regional basis and should be designed to account for the various socioeconomic and cultural differences found in Florida (e.g., rural, urban, suburban, etc.).

What the teacher centers must have in common is an atmosphere which allows instructional personnel from universities, community colleges, school districts, the Department of Education, professional organizations and other related agencies to work together as peers in an effort to improve education. Through this type of cooperation there should be a conscious effort made to remove lines of demarcation and jurisdiction between the pre-service and in-service training of instructional personnel. These centers should have continuing state support and encouragement to facilitate their long-range impact upon personnel and programs. To create teacher centers, we recommend that:

Recommendation 49: *Legislation should be enacted requiring the State Board of Education to establish guidelines and procedures for implementing the teacher center concept throughout Florida. In doing so the Legislature should review policies and funding formulas, making those changes which are required, so that a collaborative network of these centers can be established. Specific plans for teacher center programs should be developed by the Department of Education. These plans should reflect the intention of the Legislature that teacher education is to become a continuous process which requires an on-going partnership between the institutions and the educational agencies involved.*

PROFESSIONAL EVALUATION

The Citizens' Committee believes that the vast majority of Florida's professional educational personnel have a sincere desire to upgrade their effectiveness through periodic evaluations of their performance. Professional evaluation, we believe, should be for *all* educational personnel, not just teachers. Furthermore, it should begin when a person enters the educational system and continue throughout his career. Basically, we believe, professional evaluation should not be seen as something imposed upon the educator, but instead be based upon his own self-improvement program. What he assesses his needs to be and how well he progresses from year to year toward meeting these needs should be reported by him as a part of his personnel file.

1. Establishing Professional Evaluations

Evaluation should be from as many different sources as possible. Superintendents, in evaluating themselves, should involve principals, school board members and community groups and should want an outside audit of their performance. Principals should enlist the help of the superintendent, other principals, teachers, students and the community at large to participate in their professional evaluation and self-improvement plan. Teachers should receive evaluations from the principal, the department head and other teachers. They should have others observe their classroom performance or review videotapes of their work with students and should receive evaluations from students and parents.

To achieve a professional evaluation/self-improvement system for Florida's educational personnel, the Committee recommends that:

Recommendation 50: *The Legislature should study the professional evaluation of educational personnel to insure that it is being done in a consistent and satisfactory manner. Furthermore, existing statutes dealing with professional evaluation should be repealed and replaced by regulations of the State Board of Education which require self-improvement programs as an integral part of professional evaluation and which require that the sources of evaluation include, but not be limited to: reactions of administrators, professional peers, students beginning as early as practicable, and the practitioner himself. Policies and procedures for professional evaluation should be developed by each district and reported fully in the district's comprehensive plan. Evaluation programs should be developed in cooperation with the person to be evaluated.*

Recommendation 51: *The State Board of Education should require that programs of professional improvement stem directly from aggregated evaluation data collected by a school or throughout a district. These professional improvement programs should be reported in summary as part of a school's Annual Report of School Progress.*

DIFFERENTIATED STAFFING

During the past century the role of the typical teacher has remained basically unchanged: Each teacher is assigned a class of about thirty students and is expected to disseminate information. This rigid pattern of instruction is highly inefficient since professional teachers spend much of their time on non-professional duties which could best be left to teacher aides. Furthermore, the present system does not reward the highly talented teacher with a better salary based upon different types of teaching responsibilities. At present, the only way that a superior teacher can receive an "upper-income" salary is to become an administrator. This often results in pulling the best teachers out of the classroom and away from contact with the students.

In the future this type of staffing pattern will be seen as a relic of the past. What should replace it in the judgment of the Committee is differentiated staffing patterns that use each teacher in the most effective way possible. A teacher who is acknowledged to be excellent will be paid as highly as an administrator and will be able to receive instructional assignments carrying with them greater professional responsibilities. For instance, a teacher might be the leader of a group of other teachers or might be in charge of evaluating the effectiveness of a school's grade level or developing instructional prescriptions for students. Similarly, routine duties such as duplicating papers and collecting fees, duties which do not require a certified teacher, will be given over to teacher aides to allow the certified teacher to do what he or she does best: teaching and working with students.

The way management utilizes its personnel directly affects the achievement of the students and the efficiency of a school. Managers in a school district should analyze how they are presently using their personnel and should be encouraged to develop innovative staffing patterns which would increase the effective utilization of the budget available to a school.

At present, however, the Carnegie unit, certification, accreditation, the administrative organization and the state funding formula have all to some extent held back the utilization of personnel in new and creative ways. Today, the Florida educational funding formula has a tendency to prevent local districts from adopting differentiated staffing patterns. The recommendations regarding school finance made in the Finance Section of this report would eliminate school finance formulas as a barrier to the establishment of differentiated staffing concepts. However, there are a number of other areas in which the Legislature can take action to use personnel in more effective ways.

Therefore, the Citizens' Committee recommends that:

Recommendation 52: *The State Board of Education should require each school district to establish procedures based on its needs which will differentiate the responsibilities of instructional personnel. This should be based upon a locally approved differentiated staffing plan which includes specific objectives showing how pupils will benefit. Salary rates should then be commensurate with responsibility.*

Recommendation 53: *The State Board of Education should remove any regulations concerning the use of certified teaching personnel or the state accreditation of schools which might prevent or discourage schools from adopting differentiated staffing patterns.*

Recommendation 54: *The State Board of Education and local school boards should place a high priority on experimental programs which test new and efficient staffing patterns in the public schools.*

SECTION VI
EDUCATIONAL IMPROVEMENT

INTRODUCTION

Educational decisions are all too often based on tradition rather than on research findings. Research must be used to identify those programs and innovations which are truly vaulable—and those which fail to be productive. Research must also provide new knowledge and help us predict more precisely the consequences of teaching and learning programs which we seek to implement throughout the educational system. Only in this way can we be certain to achieve educational progress.

To develop a state system of education which bases policy decision on research, not merely on tradition, is a goal of the Citizens' Committee. To achieve this goal, in this section we make a series of recommendations on improving and enlarging the state assessment program, as well as expanding the state research and development program.

STATE-LEVEL AND DISTRICT-LEVEL ASSESSMENT

Through the assessment of educational performance, both educators and the public alike can better understand the progress of students, schools, school districts, and even the state itself. Assessment can provide parents with the kind of feedback on the progress of their children that they want and deserve to have. Assessment can serve as a basis for decisions concerning educational policy. Furthermore, if we are to individualize instruction, assessment becomes an essential tool to ascertain what a student has mastered to insure his continued progress. Students, parents, educators, policy makers and the public at large must have a clear understanding of student performance obtained through the most reliable assessment techniques available.

Still, there are certain limitations to assessment which we must recognize. If used improperly, assessment can restrict the curriculum and prevent us from trying educational innovations. Also, since not all schools or school districts teach the same materials at the same time and since schools and districts differ greatly in life styles and socioeconomic conditions, the comparison of assessment results between schools and districts may be deceiving. In addition, the technical limitations of testing instruments make it mandatory that caution is used in the interpretation of assessment results.

Nevertheless, the Committee believes we must expand our statewide assessment program while recognizing its inherent limitations. At present this program consists of three major components: the Department of Education's program of criterion-referenced testing, the Eighth-Grade Test and the Twelfth-Grade Test. These components should be continued, broadened and centrally coordinated. Recommendations made below are designed to accomplish this.

1. Administration of the State Assessment Program

If Florida's state assessment program is to prove effective, there must be coordinated direction to the program. Presently the program's three components are managed independently. In the judgment of the Committee, the state program should be viewed in its totality and should not be allowed to remain an uncoordinated system. To accomplish this, the Committee recommends that:

Recommendation 55: *The Legislature should direct the State Board of Education to unite all assessment programs under one office. This should be accomplished with existing resources. This office should be responsible for conducting central planning for assessment, overseeing the development and improvement of assessment tools, recommending state program modifications and achieving coordination between curriculum and assessment personnel.*

Recommendation 56: *This office should be charged with rapidly disseminating assessment results on the accomplishment of state objectives and providing interpretations to all interested persons including state-level policy makers, local school district officials, the media, parents, students and the public at large.*

Recommendation 57: *The Eighth-Grade and Twelfth-Grade Test programs should be coordinated by this single office to facilitate the creation of an effective centrally planned, state-level assessment program.*

Recommendation 58: *The Legislature should require during 1975 an external performance audit of Florida's assessment program. After 1975 a periodic performance audit should become a regular part of the state assessment program.*

2. Eighth- and Twelfth-Grade Assessment Programs

In this section recommendations concerning the Florida Eighth-Grade Test and the Florida Twelfth-Grade Test are made. Before making these recommendations, however, it is necessary to define the difference between "norm-referenced" tests and "criterion-referenced" tests. The Committee believes that both kinds of tests are necessary. Each has its strengths and each its weaknesses that must be fully realized if we are to have an assessment program which will be truly beneficial.

Criterion-referenced tests—Criterion-referenced tests can describe student progress toward specific objectives which have been defined by the school, the district or the state. They measure the degree to which a student has mastered the materials taught in a given amount of time, and they can effectively show the educational progress of a student as well as identify those areas the student needs to improve. Criterion-referenced tests, therefore, can do much to facilitate individualized instruction by helping teachers compile a record of a student's development and identify further types of instruction which must be utilized to help the student achieve a specified goal. The state conducts criterion-referenced testing at the elementary level and a portion of the Florida Eighth-Grade Test is criterion based. We believe this testing should continue.

Norm-based tests—Norm-based tests compare students in relation to each other and rank them in accordance with whether they match, exceed or fall below the performance of other groups of students on the items included in the test. This type of test is often normed on a national sampling of students and provides, therefore, an excellent means of comparing a student's achievement or intelligence with the nation as a whole. Norm-referenced tests provide ranking of individuals for selection purposes and they can provide us with broad comparisons on the basis of state norm groups and nationally derived norm groups.

A. The Eighth-Grade Test: Regarding the norm-based and criterion-referenced sections of the Eighth-Grade Test, we recommend that:

Recommendation 59: *The results of the Florida Eighth-Grade Test should allow for national and statewide comparisons. It should broadly sample content areas of reading and mathematics. Results should be reported as separate scores in each of the content areas. That portion of the instrument which deals with career education, occupational exposure and student attitudes should be vigorously developed.*

Recommendation 60: *The State Board of Education should adopt regulations requiring that all students in the eighth grade take the Florida Eighth-Grade Test. At present it is technically possible for an eighth-grade student not to take the test.*

B. The Twelfth-Grade Test: At present the Florida Twelfth-Grade Test is used primarily for selecting students for entrance into public colleges and universities of the state. The content of the test is not designed for administration to all students and, therefore, cannot be used for valid comparisons between schools and school districts. If this test is to be continued, the Committee believes that it cannot be justified on the basis of college admission alone. It should serve a wider variety of needs. The test should be designed to allow comparisons among districts as well as comparisons between educational achievement in Florida and the rest of the nation. Also it should provide information for curriculum revision of the secondary school program. To achieve this broader utilization the Committee recommends that:

Recommendation 61: *The State Board of Education should establish that the Florida Twelfth-Grade Test is administered to all twelfth-grade students in the state. It should be utilized for admission and advanced placement purposes within the state college and university system. It should provide data for comparing an individual's achievement with state and national norms. Furthermore, the Twelfth-Grade Test should provide basic information for the review and revision of the secondary curriculum and scores from this test should be reported for individual content areas rather than aggregated into a single score. Testing specialists should review the existing instrument to determine whether it can be utilized for these broader purposes; if not, it should be reconstructed accordingly.*

3. National Assessment Comparisons

The National Assessment Program is a national survey of knowledge, skills, understanding and attitudes of young Americans conducted under the sponsorship of the Education Commission of the States. Through national sampling techniques, information on the performance of various age groups is being collected in a number of content areas. At present, the state assessment program does not include elements of National Assessment. Such information, however, would be useful to obtain since it would allow us to compare school achievement in Florida and the nation as a whole. It would also allow Florida to take a modest step toward attitudinal assessment through the use of citizenship materials from the National Assessment Program. Therefore, we recommend that:

Recommendation 62: *The State Board of Education should consider including elements of the National Assessment Program in Florida's assessment program.*

4. State and District Cooperation

Assessment programs of the state and of the local school districts should be designed to be mutually beneficial and should complement one another.

The state assessment program should be designed to determine how well we are meeting our state-level performance objectives and to provide educators and citizens with information upon which to make better decisions on the establishment of priorities and on the use of resources. Furthermore, the state should provide leadership, technical assistance and incentives to local school districts to design complementing assessment programs which emphasize local objectives and which can be used by instructional personnel to diagnose learning problems and improve instruction.

Recommendation 63: *Local school boards should emphasize pre-school readiness testing and intermediate-level assessment programs. These programs should complement the state program and should be designed primarily to help teachers improve instruction at the school level.*

Recommendation 64: *The Legislature should provide resources to the Department of Education to establish a test scoring and analysis service for use by local school districts in the areas of pre-school readiness and intermediate-level assessment. This should be done as an incentive for districts to use local funds for testing in these areas.*

Recommendation 65: *Local school districts should require assessment data to be a part of each school's Annual Report of School Progress.*

5. Utilization of Assessment Results

Ultimately, the greatest benefit the assessment program of the state can have will be to serve as a guide for improving education in those districts where the assessment program has revealed there are glaring weaknesses. We believe that when these problems are identified, the state should take an active role in helping these districts meet minimum performance standards. To accomplish this, we recommend that:

Recommendation 66: *By 1976 the State Board of Education should be providing special reports to those school districts that are not showing adequate progress toward meeting state educational objectives. These reports should include:*

(A) An analysis of a district's progress toward meeting state performance objectives.

(B) Recommendations for district-level in-depth assessment in areas which show deficiencies.

(C) Recommendations for the reallocation of both state and local resources to assist districts in the removal of deficiencies.

(D) Recommendations for specialized or interagency technical assistance to help districts in accomplishing state-level performance objectives.

EDUCATIONAL RESEARCH AND DEVELOPMENT

Because the Legislature of Florida realized the critical necessity of educational research, the Florida Research and Development Program was established and has been provided about 1.5 million dollars annually. Although this amount is augmented by federal research dollars and funds supplied by local school boards, Florida's educational research efforts represent only a small beginning compared with what is needed. While modern businesses allocate from three to five percent of their budgets to research and development, only about one percent of Florida's educational dollar is given to research. Therefore, we recommend that:

Recommendation 67: *The Legislature should direct the expansion of the State Educational Research and Development Program to meet state and local needs more adequately.*

1. Educational Research Priorities

At present the Research and Development Program chooses projects without research priority guidelines from the State Board of Education or the Legislature. The three main areas which the Research and Development Program has established for study are (1) assessment and management techniques for local use, (2) education personnel competencies, and (3) alternative educational practices. These areas are necessary and should be well funded. However, additional state priority guidelines should be developed for use by agencies involved in state educational research and development activities. Therefore, we recommend that:

Recommendation 68: *The Legislature should instruct the State Board of Education to develop state research priorities for education which are to be reflected in the activities of the state's Research and Development Program. The State Board of Education should develop guidelines which require the careful review of potential statewide resources, both within and outside the state educational system, for accomplishing high-priority research and development projects.*

2. Assessment Research

One major function which Florida's statewide assessment program can serve is that of providing data for educational research. It is possible to study relationships between performance and socioeconomic factors, instructional alternatives and the possible influence of incentives on performance. School performance expectancy levels can be predicted and a school's actual performance can be compared with the predicted level of performance. In this way those instructional systems that are shown to be unusually effective may be identified, and information about them can be disseminated to others. This kind of research should be conducted at both the state and the local level and cost-effectiveness studies should be conducted as part of this research. Therefore, we recommend that:

Recommendation 69: *The Legislature should fund and the State Board of Education should develop, in cooperation with local districts, voluntary comprehensive research assessment projects. Immediate consideration should be given to the design of projects which utilize performance data of participating schools. An experimental program of incentives for better performance should be established. This program would look for ways to identify and reward schools that have educational attainment significantly higher than would be predicted given the parental and school context. In addition, these schools should be studied to find out to what extent the things they are doing to improve attainment can be applied to other similar schools. At the state level the eighth-grade assessment program should be available in several forms to allow for research projects of this nature.*

SECTION VII
POST-SECONDARY EDUCATION

INTRODUCTION

Currently, the State of Florida operates three systems of institutions for the education of citizens who have graduated or legally left high school; area vocational-technical centers, community colleges, and universities. These institutions and their counterparts in the private sector collectively enrolled over 241,000 students in 1971-72.

The 1963 Legislature authorized a series of area vocational-technical centers to serve the entire state and to be operated by local school boards. The first center was opened in 1965; currently, there are twenty-one separate centers with 8,236 post-secondary students enrolled in 1971-72. Thirteen additional units operate as departments of community colleges. These institutions offer instruction to high school students, high school graduates, and out-of-school youth and adults, and may service one or more counties.

A statewide system of junior colleges, under local control and state coordination, began in 1957. In 1968, the control of these institutions was transferred from local school boards to district boards of trustees for each college. Under reorganization, the State Junior College Board became advisory and the concept of a "community college" was strengthened. The state increased its funding of the community colleges beginning with 1971-72 by eliminating the required "local effort" in calculating state support. Twenty-eight colleges are now within commuting distance of 99 percent of Florida's population and enrolled 119,896 full-time-equivalent students in 1971-72.

The State University System consists of nine operating institutions with one branch campus. In addition, numerous off-campus centers have been established. This system has experienced continuous expansion over the past decade, and expectations are that enrollments will increase from 70,064 full-time-equivalent students in 1971-72 to 110,000 in 1980.

Additionally, there are over two dozen private colleges and universities, sixteen of which have formed a federation called Independent Colleges and Universities of Florida (ICUF). This is largely a coordinative promotional body with no authority to speak for the associated institutions which enroll approximately 43,000 students.

INSTITUTIONAL FLEXIBILITY

The university system in Florida operates on the principle of comparable funding for comparable programs available to the entire state population. This appears to be a suitable approach to meet the needs of accessibility without unnecessary duplication of high-cost programs. Because they are state agencies using tax dollars, these institutions must be regulated to some degree. However, it appears that there may be an excessive degree of control which restricts the autonomy of local administrators to the point of actually interfering with efficiency. Budgeting, disbursements, fees, personnel practices, and a host of other everyday administrative operations are subject to close regulation, control, and audit by various parts of the state government. Some of this control is exercised by the Board of Regents out of a desire to insure uniformity of certain practices, but a great deal is exercised by other state agencies which apply regulations which have routinely developed in state governments to protect the taxpayers' interests. While the Board of Regents staff actually assists universities in gaining some freedom from excessive regulation through negotiation with other agencies and application for exceptions to regulations, some campus administrators see this as merely compounding the problem. Perhaps the state could benefit from further experiments such as the one proposed by the University of West Florida where, in return for some loosening of regulations, the institution will operate on an amount five per cent less than that budgeted. Other experiments in this area could lead to improved innovation, cooperation and morale. Therefore, we recommend that:

Recommendation 70: *The Legislature should take every step to insure the efficient and economical operation of the State University System through the elimination of detailed and cumbersome controls on the day-to-day operation of state universities. Particular attention should be given to the approach proposed by the University of West Florida for achieving greater operational efficiency.*

ACCESS TO POST-SECONDARY EDUCATION

A primary means to provide equal access to post-secondary education opportunities in Florida is through financial assistance to students. The 1972 Legislature sought to meet this need through a broad insured loan program for all students and a grant program for capable students with exceptional financial need. The 92nd Congress also established a far-reaching package of grants, loans and work-study programs oriented to providing more equality of access. Taken together, the magnitude of these assistance programs and other private resources may approach $75 million and 75,000 students.

1. Student Financial Aid

It appears that the combination of federal, state and private sources may satisfy the needs of the state, but the relative newness of these efforts makes it inappropriate to assess their performance. Therefore, no new or revised aid programs are proposed at this time. However, we recommend that:

Recommendation 71: *The Legislature should continue to support the Student Aid Program begun in 1972 and should systematically bring about a more adequate funding of student assistance grants.*

Recommendation 72: *The Legislature should review the Florida Student Loan Program to determine if its present provisions are broad enough to meet student needs. In addition, this study should determine whether the length of repayment time and the limitations regarding amounts available to each student need to be liberalized.*

Recommendation 73: *The State Commission on Post-Secondary Education should prepare a complete analysis of all student-assistance programs and maintain this inventory annually. Particular attention should be given to the distribution of resources to meet the demonstrated needs of eligible students.*

2. Tuition Costs

The money which students pay for tuition at colleges and universities represents only a relatively small portion of the total cost of higher education. For generations it has been state policy that tuition fees will remain low enough so as not to prevent any qualified student from obtaining a university education. However, the cost of providing higher education increases yearly. Therefore, we recommend that:

Recommendation 74: *The Legislature should establish public policy regarding the percentage of the cost of post-secondary education that should be borne by the students through the payment of tuition.*

SECTION VIII
FINANCE

INTRODUCTION

The overriding philosophy of the Committee regarding school finance is for more equity in the distribution of money to all school districts in Florida. At the same time, there is a need for simplifying Florida's financing program for elementary and secondary education. To accomplish these objectives we make several recommendations including: a balanced package for revising and simplifying the Minimum Foundation Program (MFP); full state funding of capital outlay, migrant education and school transportation; school and program financial accounting systems in districts; and improved property tax assessment practices, and discontinuance of the punitive financial application of ratio studies toward school districts. Extensive research supporting these recommendations is included in the Technical Report on School Finance in Appendix B.

A CONCEPT OF FUNDING

All funds for the operation of schools, except those for transportation, should be provided through the Minimum Foundation Program (MFP). Occasionally, however, there may arise special circumstances and needs which necessitate special funding to school districts for a limited period of time—for example, in the establishment of a new program or new directions for existing programs (such as career education). Funding for such situations should be done through "special-purpose grants."

To implement this concept of funding, we recommend that:

Recommendation 75: *To the maximum extent possible the Legislature should provide school funding through the Minimum Foundation Program (MFP) grants to districts. But, in those cases where the Legislature believes programs and personnel needs are of such importance that they require special-purpose appropriations, funds should be provided for a limited length of time as seed monies to be used during the developmental years of a program. Performance audits should be used to assess the effectiveness of programs funded this way. Accordingly, if it is desired to continue to provide additional money for the program, then these funds should be made part of the MFP grant to each district.*

MINIMUM FOUNDATION PROGRAM

Florida's elementary and secondary school finance statutes have grown incrementally to meet various changes including citizens' desires, tax limitations and the transformation of the state through rapid growth. The Minimum Foundation Program (MFP) constitutes the major part of these statutes and also encompasses the vast majority of funds available to districts from the state. When originally conceived in 1947, the MFP was relatively simple and understandable. However, over the years, piecemeal changes and additions have been made. While each change was designed to solve a problem affecting some districts, the overall impact of these changes has never been examined adequately. The whole system of state school finance has become so complicated that only a handful of people in the state currently understand it, and each year its complexity increases.

In our analyses of the MFP, we found that:

(1) The MFP and other state programs for financing elementary and secondary education have become unnecessarily complicated.

(2) At six mills required local effort the state school finance system conforms better to the "Serrano" criterion (that is, educational resources provided a child should not be a function of the wealth of the school district where he or she happens to live) than that of most states, but may be unfair to some groups

of districts in operating funds, and to most in capital outlay funds.

(3) The salary portion of the MFP is needlessly complicated and no longer serves a necessary function. In fact, it may be dysfunctional since it has incentives toward college credit, and thus may distort the state's priorities for the development of higher education.

(4) The "instruction unit" which is the basis for calculating the state MFP allocations to districts and the method of computing it have contributed to rigidities in school organization, double attendance counting, and excessive funding for some programs.

(5) Florida's MFP does not adjust for the special program needs of disadvantaged and migrant farm students. Federal aid for these groups meets less and less of the need each year. (See separate recommendations on Compensatory Education and Migrant Education.)

(6) Cost of living varies sufficiently in Florida to warrant special adjustments in the MFP. While the cost of living is not a direct measure of the cost of education, costs of education are affected by differences in the cost of living.

(7) Each year since 1967 earmarked state funds for contributions to employee retirement matching have become a smaller percentage of the total cost, and as a result the local contributions have increased. (See separate recommendation on Employee Retirement Matching.)

(8) The transportation formula is very complex. Moreover, the state share of the costs of transportation has dropped from 54 percent in 1968 to about 40 percent in 1972. (See separate recommendation on School Transportation.)

In order to simplify the MFP and increase the equity in the distribution of funds, we recommend that:

Recommendation 76: *The Legislature should revise the Minimum Foundation Program (MFP) to:*

(A) compute entitlement of MFP money on the basis of full-time equivalent (FTE) student enrollment. For each program, the FTE would be the number of students enrolled in the program times the ratio of the number of hours per week the student attends that program to the number of hours per week a full-time student at that grade level normally attends school. Computation of FTE student enrollment in this way could be made during one week in the fall and one week in the spring thereby simplifying attendance accounting. The amount of money desired to be spent on each student is determined by a cost factor which recognizes the differences in cost between programs. FOR EXAMPLE, *MFP funds for each student might be calculated on the basis of the following cost factors:*

PROGRAM	*COST FACTOR*
Basic, Grades 1-12	*1.0*
Kindergarten	*1.3*
Physically Handicapped	*1.8*
Compensatory	*1.5*
Vocational	*1.6*

In the example above, if a decision is made to spend $700 per FTE student in the Basic Program, then the amount spent for an FTE student in a Kindergarten Program would be $910 ($700 times a cost factor of 1.3). Similarly, the amount spent per FTE in a Vocational Program would be $1120 ($700 times a cost factor of 1.6).

(B) cost-effectiveness studies should be used to determine the most appropriate cost factors.

(C) include an extra cost factor (more funds) for compensatory education programs designed to meet the needs of disadvantaged children and to supplement federal programs.

(D) eliminate the salary allocation portion of the MFP.

(E) move Florida into full compliance with the "Serrano" criterion by going to eight mills required local effort (in 1974-75) on the full value of the previous year's non-exempt tax roll with two mills power equalized at the same rate. In subsequent years required local effort could be advanced to nine or ten mills.

(F) include an adjustment based on the cost of living in each district.

(G) include full state funding of contributions to employee retirement matching.

(H) eliminate all local school taxes over 10 mills for such things as capital outlay and a district's share of employee retirement matching.

A district shall be entitled to the dollar value for each FTE student, less required local effort plus the amount guaranteed (power equalized) by the state on the ninth and tenth mills. This is to be the only money the district receives from the state for operating purposes, except for special-purpose grants and transportation. This MFP money may be spent in any legal way the district desires, with the proviso that in order *to earn additional money for special programs, students must actually be enrolled in such a program.*

A "no loss guarantee" should be used to insure that no district receives less state operating money (including special-purpose grants and transportation) under this plan than it currently receives.

CAPITAL OUTLAY

The monies which the state presently appropriates for capital outlay are completely inadequate. This, together with the reluctance of most local taxpayers to approve local construction bond issues, has created a severe shortage of school facilities, a crisis which will grow even larger in the next few years as local school districts enlarge the kindergarten program. The immensity of this problem is seen by the fact that in the school year 1971-72 there were approximately 175,000 students in 17 school districts (about 13 percent of all students in the state in grades 1-12) attending school on double or even triple sessions.

In addition to the inadequate amounts of money the state appropriates for school construction, there is also a problem of inequitable distribution of these funds. That is, there is no relationship between state appropriations and either the building needs of a district or its wealth. Since the quality of the school in which a child receives his education should not be dependent upon the wealth of the local district, Florida risks a court suit under the equal protection provisions of the Fourteenth Amendment of the U. S. Constitution. If a suit such as this were to be successful, it would overturn our system of financing capital outlay.

To improve the financing of capital outlay in Florida so that we can overcome the shortage of school facilities and so that the distribution of funds will be more equitable, we recommend that:

Recommendation 77: *The Legislature should provide for a major construction effort designed to meet all school facilities needs in the state by 1980. This program should include two integral components:*

(A) The state should pay the entire approved cost of capital outlay projects for school districts or the entire cost of rental or leasing of facilities. The provisions for this payment should be as follows:

(1) The state should survey district facility needs for space as of some set date, such as 1977. The survey would take into account projected growth or decline in student enrollment and adequacy or obsolescence of existing facilities. The Department of Education recently has completed a survey of this kind which could be used to implement this program.

(2) The state should establish standards for construction of various kinds of educational facilities and would annually establish a cost per square foot for each kind of facility in a base county. The allowance for all other counties should be adjusted by a cost-of-construction index.

(3) Districts would apply for state money for a construction project or rental/lease agreement. If the project helps to meet district needs as disclosed in the state survey, it would be approved. Priority would be given to projects for districts where relative needs are greatest. The state would pay an amount equal to the state-established cost per square foot (adjusted for cost of construction) times the number of square feet of each type of facility to be constructed. The district may hire its own architect and construct buildings of its own design (subject only to state fire, health and safety standards) and could spend more than the state allowance from its own operating funds if it wishes. The state would provide standard plans for different types of facilities which districts could use if they wished. If they did so, the state would pay for the actual cost of construction of the facilities.

(4) Because the costs of site acquisition and development are so widely varying even within one district, purchase of school sites must have prior state approval. The state would pay the full cost of purchase and preparation of a state-approved site.

(5) For districts which currently need classroom space but will not need it in 1977 (because of declining enrollments), the state should consider providing relocatable classrooms. When they are no longer needed at one location, they could be moved to another district with temporary needs.

(B) The state should assume the responsibility for retiring all existing local bonded indebtedness, including State Board of Education bonds.

Furthermore, districts may not incur additional bonded indebtedness, and currently allowed local taxes over 10 mills for capital outlay and debt service should be eliminated.

COMPENSATORY EDUCATION

Just as the schools must provide special programs for students handicapped by physical and mental disorders, there also is a need to provide special compensatory programs for students from socially and economically disadvantaged families. Generally, students from these homes need remedial programs and bilingual education. They need social and academic enrichment programs and, since the educational level of the parents is often below that of the average student's parents, they need language and mathematics instruction at a different level than that provided for the typical student. Additionally, the student from a poor family may need special remedial and preventive health services, breakfast and lunch programs, and study space. In short, disadvantaged children need more dollars spent on them than advantaged students to achieve similar objectives. For these reasons, we believe that the state's educational finance formula must make a special provision which will adequately fund programs for students from disadvantaged families. The present MFP does not do this.

Identifying the numbers of students from disadvantaged families is not easily done, but there are several criteria that can be used: family income, test scores, or children from families receiving welfare payments. Using the criterion of family income below the federally established poverty level, there are almost 240,000 disadvantaged children aged 6–17 in Florida, excluding migrant farm children. Of these, only about 70,000 are aided by federal compensatory programs. These figures support our recommendation that the state must launch a major program of compensatory education for students from disadvantaged families designed to complement already-existing federal programs.

To develop a statewide educational program for students from disadvantaged homes, we recommend that:

Recommendation 78: *The Legislature should establish, as part of the MFP, funds for providing compensatory education to students from disadvantaged backgrounds. Within districts compensatory education funds should be targeted to the instructional and related needs of disadvantaged pupils through special programs designed by local districts. The total number of disadvantaged students served in a school district with these funds should be based on the number of children of school age in the district from families below the poverty level, less the number being served by federal money.*

MIGRANT EDUCATION

It is estimated that there may be as many as 68,000 students in Florida whose parents are migrant farm workers. These students often are extremely poor and are unable to afford even the basic necessities to remain in school: clothes, books, fees, etc. Furthermore, the itinerant nature of the families makes steady attendance in school difficult and very large percentages of these students leave school at an early age or transfer to other schools or school districts. To alleviate the problems of these students, federal monies have been available. However, federal programs serve only about 22,000 of these students. Like the migrant child, adult migrant farm workers also have special unmet educational needs. It is apparent that for the educational needs of migrant farm students and adults to be met, the state must establish a coordinated education program which serves these people.

Because migrant farm worker families move from one county to another, the state should take the responsibility of providing educational services to migrant students and adults. Only a state agency can operate beyond county lines. Therefore, we recommend that:

Recommendation 79: *The Legislature should assign the responsibility for the delivery of educational services to migrant farm children and adults to the Department of Education. Migrant education then should be coordinated and entirely funded by the state. Actual teaching may be done by schools in local districts, by public or private firms under contract, or by state-funded teachers who travel with the migrant stream. Also, the state should collect more comprehensive data on migrant farm children and adults, including the actual number of migrant school-age children, ethnic composition of migrants, dropout incidence and intrastate movement of migrants.*

SCHOOL TRANSPORTATION

Presently the cost of transporting students to and from school is borne jointly by the state and by the local school districts. The state share of these costs is determined by a very complex formula which is part of the MFP.

There are two major problems with this financing arrangement. One is the complexity of the formula.

Another is the decreasing state share of the total support for school transportation. In 1968 the state share was 54 percent of total costs. Since 1968, however, the state percentage has dropped appreciably to about 40 percent in 1971-72, and projected transportation costs indicate a trend toward a constantly increased local share. In short, the increased costs of transportation caused by salaries, operation, maintenance and integration have been borne primarily by the local taxpayer. Given the 10-mill tax limit there seems to be no rationale for shifting transportation costs to the local revenue base. Indeed, this may cause slow property tax growth counties to shift funds with less money going to instructional programs. Consequently, a good case can be made for full state assumption of transportation costs. Moreover, this would provide additional local budgetary flexibility for local choices in instructional programs rather than being restricted by increased local costs for ancillary services like transportation. In order to resolve these problems it is recommended that:

Recommendation 80: *The Legislature should eliminate the present transportation formula in the Minimum Foundation Program. Instead the state should pay for the entire cost of operating an efficient transportation system. The state should use modern computer techniques to determine the most efficient routing of buses for each district and the number of buses needed. The cost of operating such a system should be calculated, and this should be the state allowance. Districts may use the most efficient routing as developed by the state but should not be required to do so.*

The state also should pay for the entire cost of needed school buses, including replacements for those that are no longer safe or serviceable. The state may transfer such state-purchased buses from a district where the need for buses has decreased to a district which needs more buses.

EMPLOYEE RETIREMENT MATCHING

In 1967 the Legislature required local districts to match employee contributions to retirement systems. And in that year the state provided about 89 percent of the total funds districts needed for retirement matching. However, in 1972 the state share for this purpose had fallen to less than 51 percent, and the state share is projected to decrease to about 38 percent in 1976-77. Thus, local districts have to pay a larger share of these costs each year.

Presently local districts can have a voted tax over the 10-mill tax limit to raise funds necessary to pay their local share of retirement matching. This, however, results in two significant problems. If local voters turn down this extra tax, then the 10-mill tax limit would result in districts allocating more money to retirement at the expense of instructional programs. Secondly, the tax discriminates against low wealth counties since it allows wealthy counties to raise a sum of money for retirement matching at much lower tax rates than those required in poor school districts. For these reasons, we recommend that:

Recommendation 81: *The Legislature should provide for the state to assume the full costs of employee retirement matching and the present local tax over 10 mills for this purpose should be eliminated. Full state funding for employee retirement matching should be included in the Minimum Foundation Program (MFP) grant to districts.*

FINANCIAL ACCOUNTING SYSTEM

In the vast majority of school districts the financial accounting of the expenditures of monies on schools is done primarily on a district-wide basis. In such a system the expenditures at individual schools within the district are largely unknown. Moreover, expenditures on educational programs (such as kindergarten, compensatory, exceptional child, etc.) at each school also are unknown.

In a sample school district in Florida an in-depth analysis of the financial expenditures per pupil revealed a large variation between schools. More distressing was the fact that less money per student was being spent at schools where children performed poorly on standardized tests.

In order to be able to explain the utilization of resources (expenditures of money) in terms of their contributions to desired educational objectives, it is necessary to have a financial accounting system which reports the amount of money spent on educational programs at each school. Such data would complement other reporting and assessment techniques. (For example, see recommendation on the Annual Report of School Progress.)

To implement this kind of fiscal accounting, it is recommended that:

Recommendation 82: *The Legislature should provide for the implementation of financial accounting systems in all school districts which uniformly report data on the expenditures of money on educational programs at each school. A summary of this financial information should be included in the Annual Report of School Progress at each school.*

PROPERTY TAX ASSESSMENT

Any program of educational finance which includes local property tax money requires a sound property tax assessment system. However, recent studies (ratio studies) in Florida have indicated that there are problems in tax assessment practices. Moreover, these studies have been used to adjust for these problems in assessment practices in a way that has penalized school districts which have no control over assessment practices. That is, local school districts lose money to the extent that these studies indicate that property was not assessed properly.

In order to correct these problems, we recommend that:

Recommendation 83: *The Legislature should provide for the improvement of property tax assessment practices so that property is assessed uniformly among counties and among classes of property within counties. Additionally, the punitive financial application of ratio studies toward school districts should be removed.*

A RECOMMENDED STUDY

The present arrangement for financing elementary and secondary education in all the states, except Hawaii, is based on a joint state and local financial support of schools. While state support comes from a variety of tax sources, the vast majority of local support comes from local property taxes. Nationally the trend in recent years has been toward greater state support but local support continues to dominate, accounting for about 52 percent of the cost of education. In Florida, however, the local share is less than 40 percent of the cost of education. Considering the larger state role in the financing of schools, one might ask the implications of totally removing local property tax for the support of schools. The Committee raised this question and recommended that:

Recommendation 84: *The Legislature should initiate a study on the implications of totally removing local property tax support for schools.*

SECTION IX
GOVERNANCE

INTRODUCTION

The Citizens' Committee believes that the governance of the state's educational system is the central and basic element in solving educational problems. Our state must have an educational governance system which actively involves the public and which clearly pinpoints responsibility for decisions. Our present system cannot produce, we believe, the kind of planning, coordination and problem solving which Florida deserves. To see the major significance of the governance issue, it is necessary only to see the number of recommendations which we have addressed to the state policy-making board in this report.

In this section, Governance, Part I, we have pinpointed what we believe to be the highest priority change which should be made in our system. Governance, Part II, reaffirms and presents the Committee's 1972 *Interim Report* as the best long-range solution to the governance of Florida's schools.

GOVERNANCE—PART I

Highest Priority Recommendation

The Committee believes that a board to coordinate and develop policy for all levels of education is of such overriding importance that it should be brought about even if no other changes are made in the governance of education in Florida. Therefore, we recommend that:

Recommendation 85: *The Legislature should create a lay board to set policy and coordinate the entire state system of public education in Florida. The powers and responsibilities of this board should be statutory and the present State Board of Education should retain its constitutional role.*

GOVERNANCE—PART II

The Committee's Long-Range Governance Plan

In January 1972 the Committee made recommendations which, taken as a whole, represented a comprehensive system for the governance of public education at both the state and local levels in Florida. Several of the district-level recommendations included in this plan do not have the support of a sizeable number of the Committee members. The non-partisan school board and a statewide referendum to appoint superintendents in each district are examples. Nevertheless, the Committee believes the organizational concept presented below is the best long-range solution to the management of our schools.

1. State-Level Governance—
The State Board Of Education

The Florida system of educational governance served the state well in the past when we enjoyed relative social stability and limited educational change. Today, however, our society finds itself in continuous social and technological transition requiring policy formation and management systems more responsive to the needs of our citizens. To achieve this responsiveness, the Committee believes that educational policy must address itself to the entire range of education experiences. Policies and priorities should be as free as possible of special influences that tend to fragment or inhibit educational opportunity for all citizens.

The Committee believes that the formulation of educational policy must be clearly identified with those who are involved in this process and they, in turn, must be accountable to the people for proper implementation: there must be no hidden policy makers.

The formulation of policy should be a primary responsibility of the State Board. Policy must be established by citizens who recognize the needs of Florida today and the aspirations of Florida tomorrow—citizens fully committed to give the time that this task requires.

Finally, the Committee believes that the active involvement of citizens in high-level policy formulation lessens the influence of administrative bureaucracy which insulates education from the people. Such citizen involvement will serve in a positive way to rejuvenate the public's trust in its educational system and encourage greater public participation in what must ultimately be the public's educational destiny.

For these reasons the Committee makes the following recommendations:

Recommendation 86: *There should be established in Florida a single lay Board of Education, responsible to the citizens of this state for all levels of education.*

Recommendation 87: *The State Board should be established by constitutional amendment.*

Recommendation 88: *The Board should be composed of 15 lay members, appointed by the Governor, and confirmed by the Senate. The chairman should be designated by the Governor and should serve at his pleasure in that capacity.*

Recommendation 89: *The Board members should serve staggered six-year terms.*

Recommendation 90: *The Board should receive travel and per diem in accordance with state regulations. Members may be statutorily authorized to receive fiscal renumeration for time and responsibilities commensurate with their positions.*

Recommendation 91: *The role of the State Board should be policy making, the establishment of priorities in keeping with its policies, and budget preparation—all as defined by law*

Recommendation 92: *There should be no statutory constraints placed upon the Board as to how it should organize itself internally for carrying out its responsibilities except as otherwise contained in this report.*

2. State-Level Governance—
The Chief State School Officer

To implement the policies of the State Board of Education, the Committee believes that there should be a Chief State School Officer who renders advice to the Board and has the responsibility of carrying out its policies. This person should be an administrator and not a policy maker. The Committee believes that having a Chief State School Officer in the ambivalent position of both making policy and implementing the policy of others results in potential conflict and a diffusion of responsibility and accountability.

The Chief State School Officer should be free of the non-educational responsibilities vested in the Cabinet office of Commissioner of Education. The Chief State School Officer should bring the highest professional management skills to bear on the complex educational problems of Florida.

Since the primary responsibility of the Chief State School Officer is administrative as opposed to policy making, the Committee believes it is not necessary that this person be chosen through the elective process. On the contrary, the Committee believes that in order to obtain the most qualified person, the selection of the Chief State School Officer should not depend upon partisan politics or be limited by state residency requirements. In short, the role of the professional leader of Florida's educational system should be one of carrying out with the highest professional expertise the policy established by the people.

It is for these reasons that the Committee makes the following recommendations:

Recommendation 93: *There should be established by constitutional amendment the position of appointed Chief State School Officer.*

Recommendation 94: *The Chief State School Officer should be appointed by the State Board of Education with confirmation by the Senate.*

Recommendation 95: *The Board should be free to establish the professional qualifications and management skills that this person must possess for the efficient implementation of the Board's policies and priorities.*

Recommendation 96: *The Chief State School Officer should serve at the pleasure of the Board or, if the Board chooses to negotiate a contract, it should not exceed a period of two years from the date of execution. The contract may be renewed by the Board.*

Recommendation 97: *The responsibilities of the Chief State School Officer should be specified by the State Board to include:*

(A) implementing policy decisions of the Board;
(B) recommending budgets, policies and priorities to the State Board of Education; and
(C) administering the Department of Education.

3. The State-Local Partnership

The Committee believes that the most effective management system for the state-local partnership permits policy decisions at both levels, provided, of course, there exists a clear definition of the roles to be served at each level. The major responsibility of the State Board of Education should be to establish far-reaching statewide policy. The State Board should not engage in administrative detail and must remain free to concentrate upon issues involving long-range policy considerations.

At the local level the major responsibility of educational governance should be to direct policy development and policy implementation for the educational unit served—be it a local school district or a single institution.

The Committee believes that a system of governance which permits policy making at both the state and local levels will provide flexibility and should simplify administrative functions. This principle, when applied on the state level, means that the State Board of Education can avoid the inefficiency inherent in a multiplication of bureaucratic levels of control. At the local level, the framework will exist to encourage the development of a wider range of educational alternatives.

The evidence that has been considered by the Committee strongly indicates that educational management can be enhanced by optimizing the size of school districts, whether it be through consolidation or decentralization. Districts which are too small to provide adequate services to students must be able to draw upon the resources of other districts through cooperation or consolidation procedures. Likewise, decentralization techniques applied to large school districts can enhance the efficient management of the schools.

The Committee also believes that educational management at the local level is generally improved by the appointive process. It is through this procedure that local school districts can choose the one person that they believe possesses the highest level of professional expertise and management skill.

The Committee believes that citizen participation in the governance of education should be encouraged throughout the system: the local school district, the community college district, and the university system. Insofar as possible, this participation should be removed from partisan politics and based upon personal commitments and demonstrated understanding of educational needs.

The Local School District

Citizen participation in the governance of public school districts should be broadly representative of the people of the community and responsive to their needs. This type of participation offers the best means of interpreting and implementing policy formulated at the state level in keeping with the aspirations and expectations of the local community. Since the governance of local school districts includes the levying of taxes, the people affected by these taxes should have a direct voice in the selection of their representatives.

The Community College District

The mission of the public community college is threefold: (1) to offer university parallel programs to students transferring to upper-division universities; (2) to provide occupational education programs for job training; and (3) to provide a variety of community-based educational experiences. Because of each of these three functions, the community college—as its name implies—must be closely attuned to the needs of the area it serves. Job training programs demand that the college be attentive to changing job markets in the local area. Adult education demands require that the community college provide programs tailored to meet the needs of the adults in the particular community.

The University System

The university has a unique role in the total educational system of the state, a role which must be recognized and protected. The mission of the university must be to achieve the highest level of scholarship, research and teaching. It must develop professional expertise, continue the search for knowledge and help solve contemporary problems of our society. Thus, the mission of the university is not limited to the local community but is, by definition, regional, statewide, national and even international in scope. Consequently, the governance of the state's public universities cannot be limited to the local community.

The Committee believes that policy making for the State University System must be accomplished within the scope of the state's total educational program. If the university system is considered alone, fragmented from other levels of education, it becomes subjected to a competing role with all other segments of the system and is thereby limited in its ability to accomplish its own priorities. Policy at all levels is interrelated: policy which affects the highest level of graduate training must affect the opportunities available to the kindergarten child. The reverse, of course, is equally true. If the state is to maximize the development of its human resources through its education process, each level of the system must complement and support the other.

In this context, the Committee believes that citizen participation in the governance of the state's universities is essential since, as in other levels of education, such participation can help maintain public confidence and can insure that our university system will best meet the needs of the people. Therefore, the Committee recommends that while the State University System should be governed by the State Board of Education, it should have a designated citizen board with duties and responsibilities that reflects a concern for its unique mission.

To summarize the Committee's position on the state-local partnership, we believe that the division of responsibility between the state and local levels for educational governance should insure the involvement of the people but should delineate between those who govern and those who administer educational policy. To establish a system which hopefully realizes these goals, the Committee makes the following recommendations:

Recommendation 98: *District school board elections should be on a non-partisan basis.*

Recommendation 99: *Congruent with the concept that professional management at the state level should be separated from policy-making authority, district school superintendents should be appointed by the district school boards rather then elected.*

Recommendation 100: *A constitutional amendment should be offered to the people to provide for the appointment of all district school superintendents by their local school boards.*

Recommendation 101: *Local community college boards of trustees should continue to be appointed by the Governor and approved by the Senate. In addition to their corporate operating board responsibilities, they shall have such policy-making responsibilities as established by statute or by the State Board of Education.*

Recommendation 102: *A board of trustees comprised of seven members for the university system should be established by statute. Trustees should be appointed by the Governor and confirmed by the Senate to serve staggered four-year terms. In addition to their corporate operating board responsibilities, they shall have such policy-making responsibilities as established by statute or by the State Board of Education.*

Recommendation 103: *There should be created the office of Chancellor of the University System, selected by the Chief State School Officer with the consent of the State Board of Education. The Chancellor should serve at the pleasure of the Chief State School Officer, and his duties and functions should be prescribed by the State Board of Education.*

4. Minority Group Representation

The Committee believes that the wisdom of educational policy development at all levels of the state structure can be enhanced by citizen boards broadly representative of the cultural diversity of Florida. The elective process at the public school district level has not, at this point, generated this diverse representation. For example, while blacks account for approximately 15 percent of Florida's population, there are only five of a possible 347 presently serving as school board members throughout the state.

The Committee's staff made an in-depth study to identify alternatives for increasing minority membership on local school boards through the elective process. (See Appendix D.) As a result of the study the most favored recommendation of the staff was that there be election of board members by wards, with no residency requirement. However, this alternative did not receive the support of a majority of the Committee. Nevertheless, we are concerned with this matter and recommend that:

Recommendation 104: *The Legislature should study the alternatives presented in the Technical Report and affirmative action programs should be initiated at both the state and local levels to increase minority representation on local school boards.*

APPENDIX A
SUMMARY OF RECOMMENDATIONS

Section I
State Responsibility

A NEW STATE ROLE

Recommendation 1: The Legislature should continue to repeal statutes which unduly restrict the local school districts. The Legislature should establish new policy through the use of educational objectives which specify only what is to be accomplished, not the way in which the local district is to implement the objective.

Recommendation 2: The State Board of Education should thoroughly review existing regulations and remove those which are unduly restrictive to local school districts. Regulations of the board should specify objectives and state policy, not prescribe exactly how state policy is to be implemented.

Recommendation 3: The State Board of Education should prepare for presentation to the 1974 Legislature a complete staffing plan which will allow the Department of Education to place a greater emphasis on providing leadership in the establishment of educational goals and objectives, school assessment and technical assistance to districts. To accomplish this, plans should be made for the use of short-term employment as well as career-long employment.

MANPOWER PLANNING

Recommendation 4: The Legislature should direct that the State Comprehensive Plan, prepared by the Division of State Planning, identify areas where manpower planning and development is most needed and recommend goals, objectives and policies required to meet these needs. By statute, the State Manpower Council should then be responsible for conducting manpower planning required by the state. Specific responsibility for coordinating and planning programs for the disadvantaged should be assigned to the State Manpower Council.

Recommendation 5: The State Board of Education should coordinate its educational programs with the State Manpower Council and with those of other state agencies which provide human services, including, but not limited to, the Department of Health and Rehabilitative Services, the Department of Community Affairs, and the Department of Commerce.

AN EDUCATIONAL INFORMATION SYSTEM

Recommendation 6: By 1974 the State Board of Education should complete a plan for the establishment of a comprehensive educational information system to provide information for all levels of education. This plan should identify what information is needed at the state level; how the information is to be assembled, stored, summarized and distributed to appropriate decision makers; and, it should indicate how the information system will be used to meet local needs. Finally, the plan should present procedures for establishing a state technical advisory committee for educational information and suggest incentives to districts developing exemplary information systems.

REGIONAL RESOURCE CENTERS FOR EDUCATION

Recommendation 7: The State Board of Education should present to the 1974 Legislature a plan for the creation of multi-county Regional Resource Centers to enable clusters of local school districts to: share facilities; cooperate in the development of programs; engage in joint planning efforts; and work together for the pre-service and in-service training of teachers and administrators. The use of existing resources for these centers should be encouraged in every way possible.

Recommendation 8: Public and private post-secondary institutions, including vocational centers, community colleges, colleges and universities, should be included in all regional educational planning.

NON-PUBLIC SCHOOL EDUCATION

Recommendation 9: The Legislature should authorize that school health and assessment programs be made available to students in private schools.

Recommendation 10: The Legislature should require private schools to register with the state for informational purposes. This should be done by removing present exemptions and enforcing present statutes.

Section II
The Community and the School

CITIZEN PARTICIPATION IN EDUCATIONAL AFFAIRS

Recommendation 11: The Legislature should mandate local school boards to establish School Advisory Councils at each school. They should be broadly representative of the community served by the school, including parents, teachers, administrators and students, where practicable; and they should have the responsibility to assist in the preparation of the Annual Report of School Progress. Plans for establishing these councils should be developed by each local school district.

THE ANNUAL REPORT OF SCHOOL PROGRESS

Recommendation 12: Legislation should be enacted to require that the State Board of Education, through State Board regulations, insures that there will be at each school an Annual Report of School Progress and that this report is broadly disseminated each year. This legislation should insure that the Annual Report is compatible with both state accreditation and accountability programs. The report should include school population data, fiscal data, results of assessment programs, attitudes toward the school as well as plans and programs for school improvement. The principal should be responsible for the preparation of this report with the assistance of the School Advisory Council.

Recommendation 13: Unusually promising innovations in citizen involvement, School Advisory Council services and school-level improvement accomplished as a result of the Annual Report should be reported in detail to the state as part of the district's comprehensive plan. These innovations should be reviewed for possible dissemination to other districts.

THE COMMUNITY SCHOOL

Recommendation 14: The Legislature should increase funding of the Community School Act of 1970 so that the benefits of community education can be broadened considerably.

Section III
The School Program

BASIC SKILLS

Recommendation 15: The Legislature should require the State Board of Education to accelerate its efforts to develop state performance objectives in the areas of reading, writing and computation. Once these basic skill priorities are completed, the Board should establish performance objectives in other important areas of education.

CITIZENSHIP EDUCATION

Recommendation 16: The Legislature should require school districts to provide a series of community service experiences for students prior to their leaving the school. These experiences should be voluntary or paid-work experiences to bring students into direct contact with the community. Where appropriate, credit should be given for graduation. Procedures for developing and evaluating these programs should be included in the comprehensive plan of the school district.

CAREER EDUCATION

Recommendation 17: The Legislature should mandate career education as an integral part of the Florida school program at all levels and for all students and provide developmental funds for a specified period of time. In doing so, the Legislature should require the State Board of Education to develop guidelines for:

(A) The revision of curricula throughout all levels of education to insure its being more directly related to the world of work so that it enables each child to understand the relevance of formal education to career choices.

(B) The retraining of teachers throughout all levels of education for the concept of career education so that they can provide students with career understandings and career exposures as part of their instructional programs.

Recommendation 18: In keeping with the guidelines issued by the Commissioner of Education, the State Board of Education should require school districts to submit, as part of their comprehensive plan, a three-year developmental plan to implement career education at all levels of the public school program.

Recommendation 19: As part of their career education programs, each school district should establish within its secondary schools job placement services. The design of these services should be developed in cooperation with the Florida Employment Service. In addition to job placement, they should provide follow-up and feedback information to the school districts, so that the school's educational program can be improved to increase the employability of students.

EXCEPTIONAL CHILD EDUCATION

Recommendation 20: The Legislature should fund the establishment of regional and sub-regional multi-county exceptional child education services for diagnosis, evaluation and education in areas where there are only a few children with a particular learning disability.

Recommendation 21: The Legislature should increase funding for exceptional child education to provide for training pre-kindergarten age children.

Recommendation 22: The Legislature should establish a Council for Exceptional Child Education empowered with the responsibility of recommending the extending of accreditation by the State Board of Education to only those non-public schools which seek accreditation and whose programs are consistent with best educational policy. Non-public schools that contract with the state must undergo this accreditation procedure prior to receiving state funds.

Recommendation 23: The Legislature should fund the Department of Education's Exceptional Child Education Section from state resources to provide adequately for the development of exceptional child programs throughout the state.

EDUCATION FOR GIFTED STUDENTS

Recommendation 24: The Legislature should provide adequate funding to the Department of Education's Exceptional Child Education Section so as to enable this office to encourage local districts to establish gifted child education programs and to provide them technical assistance in doing so.

EARLY CHILDHOOD EDUCATION

Recommendation 25: The Legislature should continue funding for the Office of Early Childhood Development in the Office of the Governor. The extension of this office and organization should run through June 30, 1974, and should include funds for an in-depth interagency review and evaluation of the plan for early childhood and family development to be submitted to the Legislature June 30, 1973.

NON-TRADITIONAL PROGRAMS

Recommendation 26: The Legislature should authorize the State Board of Education to waive requirements that restrict the development of innovative educational programs.

Recommendation 27: The State Board of Education should provide local districts with flexibility in the areas of course requirements, time requirements and program of study requirements. In turn, local school districts should require school-level pilot programs which replace course, grade and time requirements with performance-based competency requirements.

Recommendation 28: The State Board of Education should provide guidelines for the development of more appropriate criteria for the assessment of students in their transition from one educational level to another. Initially, particular attention should be given to pilot programs for returning veterans who have obtained equivalency qualifications from service-related experiences.

Section IV
School Services

PUPIL PERSONNEL SERVICES

Recommendation 29: Local boards of education should provide for the training and employment of aides to assist the school counselor in providing guidance services.

Recommendation 30: The Legislature should review the Occupational Specialist Program to make certain that it is being utilized by districts to provide better career counseling and placement services to students. Full funding should be provided for this program with the proviso that local districts insure job placement and follow-up services be included as individual or cooperatively developed programs in every secondary school in Florida. In addition, incentive funds should be provided to encourage the development of:

(A) Programs which are designed for one or more secondary schools working cooperatively with other agencies such as youth opportunity centers to achieve placement and follow-up services for students.

(B) Programs designed to bring employment counselors and university counselor-training personnel into cooperative arrangements with district personnel in the preparation of occupational specialists.

Recommendation 31: The Legislature should provide for the expansion of pupil personnel services throughout the state. This expansion should be accomplished within a four-year period and should result in the doubling of the present number of pupil personnel workers including elementary school counselors, occupational specialists, school social workers and school psychologists.

SCHOOL HEALTH SERVICES

Recommendation 32: The Legislature should assign the responsibility for the planning and delivery of health care services in the schools to the Department of Health and Rehabilitative Services.

Recommendation 33: Legislation should be enacted to require the Department of Health and Rehabilitative Services to design a statewide comprehensive school health plan in conjunction with the State Board of Education and in cooperation with local school boards.

Recommendation 34: The Legislature should expand the availability of school health specialists so that there is at least one such specialist in each large county or one available to a consortium of counties operating in conjunction with a Regional Resource Center.

Recommendation 35: The Legislature should give serious attention to comprehensive health education legislation to establish in-service health education programs and to create regional health resource centers.

EDUCATIONAL PROGRAMS FOR DISRUPTIVE STUDENTS

Recommendation 36: The Legislature should fund, the local school districts should establish, and the Department of Education should assist in the creation of special programs for students whose behavior has been consistently disruptive. Provisions should be made for the training of personnel to work in these programs, and policies should be developed for the placement of students in these programs to insure that students receive the most beneficial treatment possible.

Recommendation 37: As part of the educational information system records should be kept on the expulsion and suspension of students.

EDUCATIONAL MATERIALS AND EQUIPMENT

Recommendation 38: The Legislature should substantially increase above the present figure the percentage of instructional material funds which local school districts may use at their discretion to buy materials and equipment not otherwise included on the state adoption list.

Recommendation 39: To achieve a more frequent review of new and existing educational materials, the Legislature should repeal existing statutes concerned with textbook selection. The State Board of Education should then adopt regulations which insure adequate periodic review of materials.

Recommendation 40: To insure a wider variety in the selection of instructional materials, the Legislature should repeal existing statutes which limit the number of "state-adopted" textbooks to five. The State Board of Education then should establish regulations which are substantially larger than this number.

Recommendation 41: The State Board of Education should establish procedures for the centralized purchasing of materials and equipment in which districts may participate on a voluntary basis. In addition, the State Board of Education should provide technical assistance to districts for purchasing materials and writing specifications.

Section V
Professional Development

BOARD TRAINING

Recommendation 42: Legislation should be enacted requiring the State Board of Education to provide school board members with on-going training programs and fund them accordingly. Operation of this program should be conducted in cooperation with the Florida State School Board Association.

Recommendation 43: Legislation should be enacted requiring the State Board of Education to initiate similar on-going training programs for appointed trustee boards; Department of Education personnel should provide the technical assistance necessary to develop these programs.

MANAGEMENT TRAINING FOR EDUCATIONAL ADMINISTRATORS AND OTHER NON-INSTRUCTIONAL PERSONNEL

Recommendation 44: The Legislature should establish a program for school management improvement designed to upgrade the management and leadership skills of school principals, superintendents, administrators and other non-instructional personnel. Representatives of the business community should be included in the design and implementation of these programs.

TENURE FOR ADMINISTRATORS

Recommendation 45: The Legislature should repeal present statutes which provide tenure to administrators and replace these statutes with one which allows multiple-year contracts to principals and supervisors. This change should in no way prevent an administrator tenured as a teacher from returning to a teaching position for which he is qualified and with a salary commensurate with that position.

TEACHER EDUCATION

Recommendation 46: The Legislature should fund pilot projects designed to develop alternative competency-based teacher education programs. The collaboration of school districts, professional associations, community colleges, universities and the Department of Education should be used to establish a unified program for both beginning and experienced teachers.

Recommendation 47: The State Board of Education should redefine in regulations the roles of the universities, the Department of Education, the school districts and the profession to increase cooperation among these agencies so that each has a role in initial and extended certification of teachers. The State Board of Education should involve each of the agencies in redefining these roles and responsibilities and appropriate resources should be allocated to fulfill these new roles.

TRAINING FOR WORKING WITH THE DISADVANTAGED

Recommendation 48: The State Board of Education should encourage educational agencies, in cooperation with school districts, to develop training programs designed to improve the teachers' skills in working with disadvantaged students.

TEACHER CENTERS

Recommendation 49: Legislation should be enacted requiring the State Board of Education to establish guidelines and procedures for implementing the teacher center concept throughout Florida. In doing so, the Legislature should review policies and funding formulas, making those changes which are required, so that a collaborative network of these centers can be established. Specific plans for teacher center programs should be developed by the Department of Education. These plans should reflect the intention of the Legislature that teacher education is to become a continuous process which requires an on-going partnership between the institutions and the educational agencies involved.

PROFESSIONAL EVALUATION

Recommendation 50: The Legislature should study the professional evaluation of educational personnel to insure that it is being done in a consistent and satisfactory manner. Furthermore, existing statutes dealing with professional evaluation should be repealed and replaced by regulations of the State Board of Education which require self-improvement programs as an integral part of professional evaluation and which require that the sources of evaluation include, but not be limited to: reactions of administrators, professional peers, students beginning as early as practicable, and the practitioner himself. Policies and procedures for professional evaluation should be developed by each district and reported fully in the district's comprehensive plan. Evaluation programs should be developed in cooperation with the person to be evaluated.

Recommendation 51: The State Board of Education should require that programs of professional improvement stem directly from aggregated evaluation data collected by a school or throughout a district. These professional improvement programs should be reported in summary as part of a school's Annual Report of School Progress.

DIFFERENTIATED STAFFING

Recommendation 52: The State Board of Education should require each school district to establish procedures based on its needs which will differentiate the responsibilities of instructional personnel. This should be based upon a locally approved differentiated staffing plan which includes specific objectives showing how pupils will benefit. Salary rates should then be commensurate with responsibility.

Recommendation 53: The State Board of Education should remove any regulations concerning the use of certified teaching personnel or the state accreditation of schools which might prevent or discourage schools from adopting differentiated staffing patterns.

Recommendation 54: The State Board of Education and local school boards should place a high priority on experimental programs which test new and efficient staffing patterns in the public schools.

Section VI
Educational Improvement

STATE-LEVEL AND DISTRICT-LEVEL ASSESSMENT

Recommendation 55: The Legislature should direct the State Board of Education to unite all assessment programs under one office. This should be accomplished with existing resources. This office should be responsible for conducting central planning for assessment, overseeing the development and improvement of assessment tools, recommending state program modifications and achieving coordination between curriculum and assessment personnel.

Recommendation 56: This office should be charged with rapidly disseminating assessment results on the accomplishment of state objectives and providing interpretations to all interested persons including state-level policy makers, local school district officials, the media, parents, students and the public at large.

Recommendation 57: The Eighth-Grade and Twelfth-Grade Test programs should be coordinated by this single office to facilitate the creation of an effective centrally planned, state-level assessment program.

Recommendation 58: The Legislature should require during 1975 an external performance audit of Florida's assessment program. After 1975 a periodic performance audit should become a regular part of the state assessment program.

Recommendation 59: The results of the Florida Eighth-Grade Test should allow for national and statewide comparisons. It should broadly sample content areas of reading and mathematics. Results should be reported as separate scores in each of the content areas. That portion of the instrument which deals with career education, occupational exposure and student attitudes should be vigorously developed.

Recommendation 60: The State Board of Education should adopt regulations requiring that all students in the eighth grade take the Florida Eighth-Grade Test. At present it is technically possible for an eighth-grade student not to take the test.

Recommendation 61: The State Board of Education should establish that the Florida Twelfth-Grade Test is administered to all twelfth-grade students in the state. It should be utilized for admission and advanced placement purposes within the state college and university system. It should provide data for comparing an individual's achievement with state and national norms. Furthermore, the Twelfth-Grade Test should provide basic information for the review and revision of the secondary curriculum and scores from this test should be reported for individual content areas rather than aggregated into a single score. Testing specialists should review the existing instrument to determine whether it can be utilized for these broader purposes; if not, it should be reconstructed accordingly.

Recommendation 62: The State Board of Education should consider including elements of the National Assessment Program in Florida's assessment program.

Recommendation 63: Local school boards should emphasize pre-school readiness testing and intermediate-level assessment programs. These programs should complement the state program and should be designed primarily to help teachers improve instruction at the school level.

Recommendation 64: The Legislature should provide resources to the Department of Education to establish a test scoring and analysis service for use by local school districts in the areas of pre-school readiness and intermediate-level assessment. This should be done as an incentive for districts to use local funds for testing in these areas.

Recommendation 65: Local school districts should require assessment data to be a part of each school's Annual Report of School Progress.

Recommendation 66: By 1976 the State Board of Education should be providing special reports to those school districts that are not showing adequate progress toward meeting state educational objectives. These reports should include:

(A) An analysis of a district's progress toward meeting state performance objectives.

(B) Recommendations for district-level in-depth assessment in areas which show deficiencies.

(C) Recommendations for the reallocation of both state and local resources to assist districts in the removal of deficiencies.

(D) Recommendations for specialized or interagency technical assistance to help districts in accomplishing state-level performance objectives.

EDUCATIONAL RESEARCH AND DEVELOPMENT

Recommendation 67: The Legislature should direct the expansion of the State Educational Research and Development Program to meet state and local needs more adequately.

Recommendation 68: The Legislature should instruct the State Board of Education to develop state research priorities for education which are to be reflected in the activities of the state's Research and Development Program. The State Board of Education should develop guidelines which require the careful review of potential statewide resources, both within and outside the state educational system, for accomplishing high-priority research and development projects.

Recommendation 69: The Legislature should fund and the State Board of Education should develop, in cooperation with local districts, voluntary comprehensive research assessment projects. Immediate consideration should be given to the design of projects which utilize performance data of participating schools. An experimental program of incentives for better performance should be established. This program would look for ways to identify and reward schools that have educational attainment significantly higher than would be predicted given the parental and school context. In addition, these schools should be studied to find out to what extent the things they are doing to improve attainment can be applied to other similar schools. At the state level the eighth-grade assessment program should be available in several forms to allow for research projects of this nature.

Section VII
Post-Secondary Education

INSTITUTIONAL FLEXIBILITY

Recommendation 70: The Legislature should take every step to insure the efficient and economical operation of the State University System through the elimination of detailed and cumbersome controls on the day-to-day operation of state universities. Particular attention should be given to the approach proposed by the University of West Florida for achieving greater operational efficiency.

ACCESS TO POST-SECONDARY EDUCATION

Recommendation 71: The Legislature should continue to support the Student Aid Program begun in 1972 and should systematically bring about a more adequate funding of student assistance grants.

Recommendation 72: The Legislature should review the Florida Student Loan Program to determine if its present provisions are broad enough to meet student needs. In addition, this study should determine whether the length of repayment time and the limitations regarding amounts available to each student need to be liberalized.

Recommendation 73: The State Commission on Post-Secondary Education should prepare a complete analysis of all student-assistance programs and maintain this inventory annually. Particular attention should be given to the distribution of resources to meet the demonstrated needs of eligible students.

Recommendation 74: The Legislature should establish public policy regarding the percentage of the cost of post-secondary education that should be borne by the students through the payment of tuition.

Section VIII
Finance

A CONCEPT OF FUNDING

Recommendation 75: To the maximum extent possible the Legislature should provide school funding through the Minimum Foundation Program (MFP) grants to districts. But, in those cases where the Legislature believes programs and personnel needs are of such importance that they require special-purpose appropriations, funds should be provided for a limited length of time as seed monies to be used during the developmental years of a program. Performance audits should be used to assess the effectiveness of programs funded this way. Accordingly, if it is desired to continue to provide additional money for the program, then these funds should be made part of the MFP grant to each district.

MINIMUM FOUNDATION PROGRAM

Recommendation 76: The Legislature should revise the Minumum Foundation Program (MFP) to:

(A) Compute entitlement of MFP money on the basis of full-time equivalent (FTE) student enrollment. For each program, the FTE would be the number of students enrolled in the program times the ratio of the number of hours per week the student attends that program to the number of hours per week a full-time student at that grade level normally attends school. Computation of FTE student enrollment in this way could be made during one week in the fall and one week in the spring thereby simplifying attendance accounting. The amount of money desired to be spent on each student is determined by a cost factor which recognizes the differences in cost between programs. *For example,* MFP funds for each student might be calculated on the basis of the following cost factors:

PROGRAM	*COST FACTOR*
Basic, Grades 1-12	1.0
Kindergarten	1.3
Physically Handicapped	1.8
Compensatory	1.5
Vocational	1.6

In the example above, if a decision is made to spend $700 per FTE student in the basic program, then the amount spent for an FTE student in a kindergarten program would be $910 ($700 times a cost factor of 1.3). Similarly, the amount spent per FTE in a vocational program would be $1120 ($700 times a cost factor of 1.6).

(B) Cost-effectiveness studies should be used to determine the most appropriate cost factors.

(C) Include an extra cost factor (more funds) for compensatory education programs designed to meet the needs of disadvantaged children and to supplement federal programs.

(D) Eliminate the salary allocation portion of the MFP.

(E) Move Florida into full compliance with the "Serrano" criterion by going to eight mills required local effort (in 1974-75) on the full value of the previous year's non-exempt tax roll with two mills power equalized at the same rate. In subsequent years required local effort could be advanced to nine or ten mills.

(F) Include an adjustment based on the cost of living in each district.

(G) Include full state funding of contributions to employee retirement matching.

(H) Eliminate all local school taxes over 10 mills for such things as capital outlay and a district's share of employee retirement matching.

A district shall be entitled to the dollar value for each FTE student, less required local effort plus the amount guaranteed (power equalized) by the state on the ninth and tenth mills. This is to be the only money the district receives from the state for operating purposes, except for special-purpose grants and transportation. This MFP money may be spent in any legal way the district desires, with the proviso that in order to earn additional money for special programs, students must actually be enrolled in such a program.

A "no loss guarantee" should be used to insure that no district receives less state operating money (including special-purpose grants and transportation) under this plan than it currently receives.

CAPITAL OUTLAY

Recommendation 77: The Legislature should provide for a major construction effort designed to meet all school facilities needs in the state by 1980. This program should include two integral components:

(A) The state should pay the entire approved cost of capital outlay projects for school districts or the entire cost of rental or leasing of facilities. The provisions for this payment should be as follows:

  (1) The state should survey district facility needs for space as of some set date, such as 1977. The survey would take into account projected growth or decline in student enrollment and adequacy or obsolescence of existing facilities. The Department of Education recently has completed a survey of this kind which could be used to implement this program.

  (2) The state should establish standards for construction of various kinds of educational facilities and would annually establish a cost per square foot for each kind of facility in a base county. The allowance for all other counties should be adjusted by a cost-of-construction index.

  (3) Districts would apply for state money for a construction project or rental/lease agreement. If the project helps to meet district needs as disclosed in the state survey, it would be approved. Priority would be given to projects for districts where relative needs are greatest. The state would pay an amount equal to the state-established cost per square foot (adjusted for cost of construction) times the number of square feet of each type of facility to be constructed. The district may hire its own architect and construct buildings of its own design (subject only to state fire, health and safety standards) and could spend more than the state allowance from its own operating funds if it wishes. The state would provide standard plans for different types of facilities which districts could use if they wished. If they did so, the state would pay for the actual cost of construction of the facilities.

  (4) Because the cost of site acquisition and development are so widely varying even within one district, purchase of school sites must have prior state approval. The state would pay the full cost of purchase and preparation of a state-approved site.

  (5) For districts which currently need classroom space but will not need it in 1977 (because of declining enrollments), the state should consider providing relocatable classrooms. When they are no longer needed at one location, they could be moved to another district with temporary needs.

(B) The state should assume the responsibility for retiring all existing local bonded indebtedness, including State Board of Education bonds. Furthermore, districts may not incur additional bonded indebtedness, and currently allowed taxes over 10 mills for capital outlay and debt service should be eliminated.

COMPENSATORY EDUCATION

Recommendation 78: The Legislature should establish, as part of the MFP, funds for providing compensatory education to students from disadvantaged backgrounds. Within districts compensatory education funds should be targeted to the instructional and related needs of disadvantaged pupils through special programs designed by local districts. The total number of disadvantaged students served in a school district with these funds should be based on the number of children of school age in the district from families below the poverty level, less the number being served by federal money.

MIGRANT EDUCATION

Recommendation 79: The Legislature should assign the responsibility for the delivery of educational services to migrant farm children and adults to the Department of Education. Migrant education then should be coordinated and entirely funded by the state. Actual teaching may be done by schools in local districts, by public or private firms under contract, or by state-funded teachers who travel with the migrant stream. Also, the state should collect more comprehensive data on migrant farm children and adults, including the actual number of migrant school-age children, ethnic composition of migrants, dropout incidence and intrastate movement of migrants.

SCHOOL TRANSPORTATION

Recommendation 80: The Legislature should eliminate the present transportation formula in the Minimum Foundation Program. Instead the state should pay for the entire cost of operating an efficient transportation system. The state should use modern computer techniques to determine the most efficient routing of buses for each district and the number of buses needed. The cost of operating such a system should be calculated, and this should be the state allowance. Districts may use the most efficient routing as developed by the state but should not be required to do so.

The state also should pay for the entire cost of needed school buses, including replacements for those that are no longer safe or serviceable. The state may transfer such state-purchased buses from a district where the need for buses has decreased to a district which needs more buses.

EMPLOYEE RETIREMENT MATCHING

Recommendation 81: The Legislature should provide for the state to assume the full costs of employee retirement matching and the present local tax over 10 mills for this purpose should be eliminated. Full state funding for employee retirement matching should be included in the Minimum Foundation Program (MFP) grant to districts.

FINANCIAL ACCOUNTING SYSTEM

Recommendation 82: The Legislature should provide for the implementation of financial accounting systems in all school districts which uniformly report data on the expenditures of money on educational programs at each school. A summary of this financial information should be included in the Annual Report of School Progress at each school.

PROPERTY TAX ASSESSMENT

Recommendation 83: The Legislature should provide for the improvement of property tax assessment practices so that property is assessed uniformly among counties and among classes of property within counties. Additionally, the punitive financial application of ratio studies toward school districts should be removed.

A RECOMMENDED STUDY

Recommendation 84: The Legislature should initiate a study on the implications of totally removing local property tax support for schools.

Section IX
Governance—Part I

HIGHEST PRIORITY RECOMMENDATION

The Committee believes that a board to coordinate and develop policy for all levels of education is of such overriding importance that it should be brought about even if no other changes are made in the governance of education in Florida. Therefore, we recommend that:

Recommendation 85: The Legislature should create a lay board to set policy and coordinate the entire state system of public education in Florida. The powers and responsibilities of this board should be statutory and the present State Board of Education should retain its constitutional role.

Governance—Part II

THE COMMITTEE'S LONG-RANGE GOVERNANCE PLAN

In January 1972 the Committee made recommendations which, taken as a whole, represented a comprehensive system for the governance of public education at both the state and local levels in Florida. Several of the district-level recommendations included in this plan do not have the support of a sizeable number of the Committee members. The non-partisan school board and a statewide referendum to appoint superintendents in each district are examples. Nevertheless, the Committee believes the organizational concept presented below is the best long-range solution to the management of our schools.

Recommendation 86: There should be established in Florida a single lay Board of Education, responsible to the citizens of this state for all levels of education.

Recommendation 87: The State Board should be established by constitutional amendment.

Recommendation 88: The Board should be composed of 15 lay members, appointed by the Governor, and confirmed by the Senate. The chairman should be designated by the Governor and should serve at his pleasure in that capacity.

Recommendation 89: The Board members should serve staggered six-year terms.

Recommendation 90: The Board should receive travel and per diem in accordance with state regulations. Members may be statutorily authorized to receive fiscal renumeration for time and responsibilities commensurate with their positions.

Recommendation 91: The role of the State Board should be policy making, the establishment of priorities in keeping with its policies, and budget preparation—all as defined by law.

Recommendation 92: There should be no statutory constraints placed upon the Board as to how it should organize itself internally for carrying out its responsibilities except as otherwise contained in this report.

Recommendation 93: There should be established by constitutional amendment the position of appointed Chief State School Officer.

Recommendation 94: The Chief State School Officer should be appointed by the State Board of Education with confirmation by the Senate.

Recommendation 95: The Board should be free to establish the professional qualifications and management skills that this person must possess for the efficient implementation of the Board's policies and priorities.

Recommendation 96: The Chief State School Officer should serve at the pleasure of the Board or, if the Board chooses to negotiate a contract, it should not exceed a period of two years from the date of executior The contract may be renewed by the Board.

Recommendation 97: The responsibilities of the Chief State School Officer should be specified by the State Board to include:

(A) implementing policy decisions of the Board;
(B) recommending budgets, policies and priorities to the State Board of Education; and
(C) administering the Department of Education.

Recommendation 98: District school board elections should be on a non-partisan basis.

Recommendation 99: Congruent with the concept that professional management at the state level should be separated from policy-making authority, district school superintendents should be appointed by the district school boards rather than elected.

Recommendation 100: A constitutional amendment should be offered to the people to provide for the appointment of all district school superintendents by their local school boards.

Recommendation 101: Local community college boards of trustees should continue to be appointed by the Governor and approved by the Senate. In addition to their corporate operating board responsibilities, they shall have such policy-making responsibilities as established by statute or by the State Board of Education.

Recommendation 102: A board of trustees comprised of seven members for the university system should be established by statute. Trustees should be appointed by the Governor and confirmed by the Senate to serve staggered four-year terms. In addition to their corporate operating board responsibilities, they shall have such policy-making responsibilities as established by statute or by the State Board of Education.

Recommendation 103: There should be created the Office of Chancellor of the University System, selected by the Chief State School Officer with the consent of the State Board of Education. The Chancellor should serve at the pleasure of the Chief State School Officer, and his duties and functions should be prescribed by the State Board of Education.

Recommendation 104: The Legislature should study the alternatives presented in the Technical Report and affirmative action programs should be initiated at both the state and local levels to increase minority representation on local school boards.

APPENDIX B
FLORIDA SCHOOL FINANCE STUDY TECHNICAL REPORT

Presented to Florida Citizens' Committee on Education

January, 1973

WALTER I. GARMS, University of Rochester
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With the assistance of
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INTRODUCTION AND OVERVIEW OF STUDY GOALS

This study encompassed seven major tasks that comprised a subset of the total issues studied by the Citizens' Committee. It began in May 1972 and took one year. Our mission was not to treat the whole field of educational accountability or all issues related to financing education. Separate studies of the Citizens' Committee focused on these issues including everything from teacher education to statewide assessment. The immense scope of the Citizens' Committee can best be understood by examining their work document. Briefly, our limited charge was to analyze and report on:

1. The financial impact and consequences of the existing program for financing elementary and secondary education.
2. Case study of a county with respect to allocation of funds and educational resources *within* the county school district.
3. Analysis and simulation of alternative plans for distributing school revenues. This task included current operating expenditures plus transportation, vocational education of migrants, and other special expenditure categories.
4. Analysis and recommendations on financing capital outlay.
5. Analysis of educational finance adjustments that should be made for urban areas, geographical differences in cost of living, incidence of low-income families and so on.
6. Consideration of some selected issues for improved efficiency in school operations with particular emphasis on efficiency issues related to state school aid formulas and school by school performance.
7. An analytical study of the critical relationships between financing higher education and other levels of education.

In these endeavors the study team has conferred closely and sought comments on our proposals from a wide sector of Florida citizens and educators. The staff and the Director of the National Educational Finance Project at the University of Florida have been very helpful to us. Dr. Forbis Jordan introduced us to the computerized simulation model developed by the NEFP. Dr. Gene Barlow spent many hours adapting the model to use in Florida. Through it, we were able to make district-by-district estimates of the fiscal effects of our recommendations. Dr. R. L. Johns served on our advisory council and Dr. Kern Alexander provided technical advice in such areas as school construction and transportation. In particular, we have sought the informed counsel of the members of the Florida Citizens' Committee on Education. But these recommendations and findings represent the conclusions and judgments of the study team. They do not necessarily reflect the final views of the Citizens' Committee, and the Committee did not put us under any constraints in researching or presenting the substance of our efforts.

Our approach in this report is first to present the criteria that guided our recommendations and much of our analysis. We will then briefly place Florida school finance in the national context. Our concern will subsequently turn to the strengths and weaknesses of Florida's current Minimum Foundation Program (MFP). Then our findings and recommendations take up items 2-7 presented above.

Attachment F of this report, Financing Post-Secondary Education, was prepared by Roger E. Bolton, Associate Professor of Economics at Williams College. While we have conferred with him and concur fully in his recommendations, this portion should be considered as a separate document for which Dr. Bolton assumes full professional responsibility.

On the rest of this study, we have been ably assisted by James W. Guthrie, Marshall A. Harris, William S. Furry, and David Flood. Dr. Guthrie wrote the section dealing with a school-by-school information system. Dr. Harris had prime data collection responsibility as On-Site Coordinator. Mr. Furry conducted the intradistrict study plus analyses of retirement, migrants, and teacher mobility. Mr. Flood analyzed future enrollment and teacher supply trends. We gratefully acknowledge their contributions but accept full responsibility for this report.

Walter I. Garms
Michael W. Kirst

SECTION I

SUMMARY OF FINDINGS AND RECOMMENDATIONS

REVISING FLORIDA'S SCHOOL FINANCE SYSTEM: CRITERIA

The study team has proceeded with the following criteria in mind for revising school finance in Florida.

1. **It should be simple**—This should be a guiding principle, even though we recognize that all kinds of special circumstances will tend to complicate it. But we have reexamined the present mass and made recommendations to discard that which is unnecessarily complicated. Florida's school finance statutes have grown incrementally to meet changes in citizens' desires, tax limitations, and the transformation of the state through rapid growth. These incremental changes constitute a sort of "underbrush" that has grown up around the once-simple Minimum Foundation Program. The underbrush should be cut back. Forces running counter to simplicity are such things as tradition (many educators and legislators are used to thinking in terms of the present system) and special education cost differentials. A simple formula with few allocation factors cannot take account of such things as vocational education, cost of living, migrants, sparsely populated counties, and so on. Our goal then becomes to avoid *needless* complexity and to base the formulas on concepts that can be understood by the layman. Given the diversity of Florida's counties and its tradition of special programs for special needs, there is a danger that simple aid formulas will prove to be an overly simplistic solution.
2. **It should meet the "Serrano" criterion**—Educational resources provided a child should *not* be a function of the wealth of the school district where he or she happens to live. It is the wealth of the entire State of Florida that should stand behind each Florida school child. Consequently, state aid should equalize educational opportunity and compensate for differences in local school district wealth. This is the so-called "Serrano" criterion (stemming from a California lawsuit) and has been the prime issue in most other states. Contrary to general lay opinion, the "Serrano" criterion can be satisfied without prohibiting property taxes or local choice regarding school expenditure levels and tax rates. For example, a district power equalizing (DPE) scheme would allow local choice in which some districts would opt for minimal expenditures with the state guaranteeing a particular yield for any tax rate the district chooses. However, this issue has already been decided in Florida through the state-mandated ten-mill limit ("cap") on local property taxes with seven mills of required local effort. In effect, local choice is already constrained to a very large degree. Because of this Florida already meets the "Serrano" criterion better than most states. From this perspective Florida's Minimum Foundation Program is a Total Foundation Program. The seven-mill required local effort operates in a manner similar to a statewide property tax.
3. **It should allow for special educational program needs**—This is a difficult issue because it is the various allowances for special needs that have complicated the present program and contributed to interest groups that want to maintain special treatment. To say that we should allow three times as much for a blind student as for a normal student, on the basis that present programs for the blind cost that much, constitutes circular reasoning. Unfortunately, this is the way most states now allocate funds for blind students. On the other hand, blind students need not only special materials, but also more individual attention than normal students. When we go from the relatively clear-cut case of the blind student to compensatory education for children from low-income families, we are

in an even more difficult position. Educators are not even sure what to do to improve their educational attainment, much less how much it should cost. Indeed, programs with proven effectiveness for the disadvantaged have a range of cost on the order of three to four times the cost to educate an average child.[1] Consequently, we must recognize that the precise amounts recommended for some special needs are the "best estimate."

4. **It should be output oriented** to the maximum extent possible within the existing state of the art.

   State aid programs are almost exclusively process oriented, focusing on the necessary inputs of teachers, materials, facilities and so on. Florida's instruction unit of 27 pupils per teacher plus supporting services is a good example of the process concept. As we shall see, the process orientation tends to ossify present practices at the local school level. It builds vested interest groups and can discourage experimentation.

   In its pure form, an output orientation entails measuring the degree to which districts (or better, schools) met specifically defined educational objectives, allowing for influences beyond the control of the schools, and then providing a financial carrot for those who do better than expected and a stick for those who do worse. For a variety of technical reasons (such as inadequate tests of pupil attainment and measures of social/economic status) we are not ready to implement this pure form. We can begin, however, with systematic experimentation in this area.

   In later sections of this report we have recommended several approaches for moving Florida's school finance system toward an output orientation. Moreover, the Citizens' Committee is concerned directly with these output issues and makes separate recommendations.

5. **It should provide for identifiable cost differentials other than program cost differentials**—This criterion includes differentials having to do with differences in cost of living, cost of construction, wage structures, and salary differentials necessary to get teachers to teach in especially difficult circumstances. An investigation of the extent and nature of urban problems (referred to in part as municipal overburden) is implied as part of this criterion.

   The same vexing issue as in the output section arises here as well—namely, the measurement of the necessary differentials. Although the concepts here are not as difficult as in output concerns, we had to mount several studies to meet this criterion.

6. **It should take into account capital outlay and debt service as well as operating expense**—In our view, there is no reason capital outlay should be considered different from current operating expense in terms of the *Serrano* criterion. The wealth of the state as a whole should stand behind each child. Facilities for school children should *not* be determined primarily by the property tax wealth of a particular locality. We also must recognize the difficulty of passing local bond issues in Florida.

FINDINGS

Our findings are summarized below. Detailed discussion of them is in the body of the report.

1. Florida's MFP will probably meet a court test based on the *Serrano* criterion. The overall relationship between property tax wealth and expenditures is close to random, although there are subclasses, like poor urban districts, that consistently spend less money. Tax effort is remarkably uniform, with over 90 percent of Florida's school children attending school in districts at or within a fraction of the 10-mill state-mandated property tax limit ("cap").

2. Compared to the national averages, Florida's property tax rate is not an inordinate burden. Indeed, Florida's property taxes are considerably *below the national average effective rate*. Given this situation, wholesale property tax relief is not essential and would result in windfall gains to many owners of land and buildings.

3. Florida's urban problems are very different from those in the older cities of the North and Midwest. We found no evidence of "municipal overburden." This suggests a different approach to urban school aid.

4. There will be a distressing trend in future years for the local districts to bear an increasing share of the cost of construction, transportation, and retirement. Given the 10-mill local property tax limit, over time, this will result in distorting local priorities and inadequate amounts of money to fund instructional programs. We can see no justification for the state to pay most of the cost of current operations and at the same time force the locals to bear a greater proportion of the costs of construction, transportation, and retirement.

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[1] American Institute of Research. *A Study of Exemplary Programs for the Education of Disadvantaged Children*. Palo Alto: 1968, OEC-O-8-089013-3515.

5. Florida has a very large school construction backlog which will grow even larger with the addition of kindergarten. This backlog results from inadequate state allowances to most districts and over allowances to districts with no facilities needs. In addition, the refusal of local taxpayers to pass override property taxes for facilities has added to this backlog. Facilities constraints are now dictating the substance and approach of instructional programs.

6. The MFP is needlessly complex and has several structural shortcomings. The MFP also contains no incentives for better performance. The instruction-unit concept which is the basis for calculating the MFP has contributed to rigidities in school organization, double counting, and excessive weighting of special programs.

7. Florida's MFP does not adjust for the special program needs of the disadvantaged and migrants. Federal aid for these groups meets less and less of the need each year.

8. County school organization helps equalize tax bases. But most of the counties are so large and diverse that countywide information obscures important school-by-school reporting which could provide more equity and incentive. If the case we use is representative of the state, the schools (within a county) that have the lowest achievement also have the lowest per pupil expenditure.

9. Cost of living and construction vary sufficiently in Florida to warrant special adjustments in school finance formulas. Although the cost of living is not a direct measure of cost of education, costs of education are affected by differences in the cost of living.

10. The entire system of property tax assessment requires a complete overhaul. An improved ratio study is only one of the major components.

11. There is a lack of policy coordination between the levels of education. This will result in, for instance, a surplus of newly trained teachers and overlap and inefficiencies in vocational-technical education.

12. Florida can afford more effort in funding education based on the national averages. While Florida ranks 14th in the nation in wealth per child, it is substantially below the national average in revenue per pupil, effective property tax rates, and state and local tax collections as a percent of personal income.

13. The current *and projected* state budget surplus and federal revenue sharing might be sufficient to fund our recommendations. Florida's low national rank in tax effort provides a strong case for using its surplus and revenue sharing for increased public programs including education, rather than for tax reduction.

RECOMMENDATIONS

Our most important recommendations are summarized below:

1. The state should assume all costs of school construction and existing debt service. A major construction effort should be undertaken, with the goal of eliminating all instructional facilities shortages by 1980.
2. The Minimum Foundation Program (MFP) should equalize all ten mills of the local property tax. District tax effort would be uniform at ten mills, with present override taxes eliminated.
3. The state should establish a separate program of compensatory education, supplementing the federal program.
4. Urban areas should receive higher allotments for cost-of-living differences.
5. The MFP should be extensively revised and simplified.
6. The state should assume full costs of transportation and employee retirement.
7. Property tax assessment should be substantially strengthened and improved.
8. The state should take over responsibility for the education of children of migrant farm workers.
9. The state should keep its commitment to provide kindergarten to all children who desire it.
10. School-by-school accounting should be implemented to help in discovering intradistrict discrepancies.
11. Performance reports should be established for each school.
12. An experimental program of incentives for better performance should be established on a school-by-school basis.
13. There should be better coordination between the levels of education.

IMPLEMENTATION OF RECOMMENDATIONS

The following gives in substantially more detail the way in which the above recommendations should be implemented.

1. Entitlement of MFP money shall be on the basis of weighted full-time-equivalent pupils (FTE) rather than instruction units. Full-time equivalents are calculated by type of program. The computation would be made during one week in the fall and one week in the spring, with weeks being chosen that best represent the normal enrollment in Florida schools. For each program, the FTE would be the number of students enrolled in the program times the ratio of the number of hours per week that the student attends that program to the number of hours per week a full-time student at that grade level normally attends school. The total FTE of all programs of the district should then add up to the total full-time equivalent enrollment of the district. Calculation in this way simplifies problems of attendance accounting and insures that a district will not lose money because of abnormally low attendance during the calculation period. Calculation on this basis also automatically eliminates double counting in all programs.

   The FTE are then weighted by program, with the weight for each program being determined by the amount of money it is desired to spend on each student. We have suggested some initial weights in the body of the report, but there is no adequate research basis at present for these. We recommend cost-effectiveness studies by the Department of Education or university professors to help determine the most appropriate weights. We support the present attempts to develop six separate weights for vocational education based on six cost categories. The weight for a vocational FTE in a particular cost category would then be simply the FTE cost for that category divided by the amount set by the Legislature as the value of the MFP per weighted FTE.

   The only exception to calculating FTE as explained above is for compensatory education. Here the number of FTE would be equal to the number of children of school age in the county from families below the poverty level. These compensatory FTE would all be presumed to have come from the regular 1-12 classes, and regular FTE would be reduced accordingly.

   After the FTE for all programs are weighted, they are all summed for the district, and the total is used to determine the MFP entitlement for the district.

2. The district shall be entitled to a set number of dollars for each weighted FTE, less the amount raised by a ten-mill local property tax based on the equalized value of the previous year's non-exempt tax roll. This is to be the only money the district receives from the state for operating purposes, except for earmarked funds and transportation money. The MFP money may be spent in any legal way the district desires, with the provisio that in order to earn FTE for a special program the students must actually be enrolled in such a state-approved program.

   Our recommendation eliminates many of the present complexities of the MFP, including the state salary schedule and many special purpose allocations.

3. Earmarked funds are to be strictly limited to new programs, for the purpose of getting them established. When they are established (or in not more than five years), the money for the program should be merged into the general-purpose MFP grant, with the school-by-school accounting we recommend helping to insure that money actually gets to the students it is intended for. Earmarked funds may be used to support in the district the program for which the funds are earmarked, or to contract with a regional resource center to provide the program. Funds for the compensatory program should initially be earmarked.

4. The program of compensatory education we recommend is intended to supplement the federal program. We suggest a weight of 1.5 for compensatory FTE (based on a weight of 1.0 for regular classes in grades 1-12). The money would initially be targeted to individual schools, based on the number of pupils in the school from families with income below the poverty level. The amount of money earmarked for compensatory education a district would get would be the product of the weighted compensatory FTE, *less* the amount of federal money received by the district specifically for compensatory education. The money could be used for a broad range of things, including health services and nutrition.

5. The amount of the MFP grant shall be adjusted by a cost-of-living index. The index for each county is to be determined annually by the Department of Administration as the result of a cost-of-living study.

6. The state shall pay for the entire cost of operating an efficient transporation system. The state shall use modern computer techniques to determine the

most efficient routing of buses for each district and the number of buses needed. The cost of operating such a system in each county shall be calculated, and this shall be the state allowance. Districts may use the most efficient routing as developed by the state but are not required to do so.

The state shall pay for the entire cost of needed school buses, including replacements for those that are no longer safe or serviceable. The state may transfer such state-purchased buses from a district where the need for buses has decreased to a district which needs more buses.

7. Any district that receives less state operating money (including transportation and categorical grants) under this plan than it currently receives shall receive a "no-loss guarantee." That is, it shall receive the same amount it now receives from the state. The amount of the MFP per weighted FTE should be adjusted so that only a few small districts will receive the no-loss guarantee.

8. The state shall pay the entire cost for principal and interest of existing district bonded indebtedness, including State Board of Education bonds. Districts may not incur additional bonded indebtedness.

9. The state shall pay the entire approved cost of capital outlay projects for school districts. The money for this shall be obtained through the issuance of state bonds. The provisions for this payment are as follows:

   a. The state shall survey district needs in a uniform manner and determine district needs for space as of some set date, such as 1978. The survey will take into account projected growth or decline in student enrollment and adequacy or obsolescence of existing facilities.

   b. The state will undertake to provide money for construction of needed facilities through bonded indebtedness as rapidly as plans can be drawn and construction contracts let. The goal should be to eliminate all instructional facilities shortages by 1980.

   c. The state shall establish standards for construction of various kinds of educational facilities, and will annually establish a cost per square foot for each kind of facility in a base county. The allowance for all other counties shall be adjusted by a cost-of-construction index.

   d. Districts will apply for state money for a construction project. If the project helps to meet district needs as disclosed in the state survey, it will be approved. Priority shall be given to projects for districts where relative needs are greatest. The state shall pay an amount equal to the state-established cost per square foot (adjusted for cost of construction) times the number of square feet of each type of facility to be constructed. The district may hire its own architect and may spend more than the state allowance from its own operating funds if it wishes. The state will provide standard plans for different types of facilities which districts may use if they wish. If they do so, the state will pay for the actual cost of construction of the facilities.

   e. For districts which currently need classroom space but will not need it in 1978 (because of declining enrollments), the state should consider providing relocatable classrooms. When they are no longer needed in the district, they could be moved to another district with temporary needs.

10. The state shall assume responsibility for the education of all children of migrant farm workers. The state may perform the educational services itself, or may contract with school districts or with any other organization. In some cases it may be feasible to provide teachers who travel with the migrants and possibly also traveling classrooms.

11. District tax rates shall be limited to ten mills on full property value for all purposes. Presently allowed overrides shall be eliminated.

12. An experimental program of incentives for better educational achievement should be established. This experimental program would attempt to predict the average achievement of children in schools based on the socioeconomic background of the children. The predicted achievement would then be compared with the actual achievement, and where actual was significantly better than predicted some kind of reward would be provided. The Department of Education would investigate programs in such schools to see if what they were doing well could be adapted to similar schools.

13. Performance reports should be required for each school that would provide data on such things as student characteristics, school resources, expenditures, school program approach, pupil attainment, and five-year plans.

14. Better intradistrict program accounting should be required on a uniform basis, and districts should examine their expenditure patterns to be sure that schools with the most disadvantaged children are not being systematically shortchanged.

15. Property tax assessment should be improved through (1) a reorganization and insulation of state administration from political influence, (2) professional assessment personnel at all levels, (3) improved state/local coordination of assessment standards and procedures, and (4) a more intensive and better designed ratio study.

16. There should be better coordination of policy among the levels of education to prevent overlaps in vocational education and over-production of teachers.

17. School districts, with their salary schedules no longer bound to a state salary schedule, should institute provisions that encourage teachers to upgrade their competence through other means than college courses.

PHASE-IN OF THE RECOMMENDATIONS:

We suggest the following steps as a reasonable way to phase in the finance recommendations. Note that we suggest district power equalizing as a reasonable step toward ten mills of required local effort.

1. In 1973-74 collect FTE data on the basis recommended. Use these for estimating district needs in 1974-75.

2. In 1974-75 go to eight mills required local effort (RLE) with two mills power equalized at the same rate. The MFP weight could be set at $680 at eight mills RLE, with a guarantee of $85/mill for the ninth and tenth mills. This would give an MFP of $850 if ten mills were levied. If all districts levied ten mills, local effort would be $551 million and state cost about $821 million. The additional state cost of the total package for current operations would be about $50 million above the probable state cost for the present MFP in 1973-74. Cost could be reduced by lowering the $850 FTE base for the normal program.

3. In subsequent years, if it seemed desirable, the state could go to nine or ten mills RLE, as an alternative. It could leave one or two mills power equalized for local discretion.

4. In 1973-74, the state could assume a percentage of local debt service. Local overrides should continue to be allowed for remaining local debt service. The state should embark immediately on full state assumption of capital outlay, issuing as many bonds as can be used immediately.

5. As additional bonds are issued after this, additional local debt service will be picked up with the goal of picking up all local debt service by the time all bonds necessary to eliminate facilities shortages as of 1980 have been issued.

6. The additional cost of capital outlay, debt service, and transportation when the program is fully implemented would be about $57 million per year.

SUMMARY OF COSTS OF RECOMMENDATIONS

The following summary of costs is intended only to give an idea of the relative magnitudes of the changes recommended. The costs are based on 1970-71 data, the most recent available when this report was written. The value of the MFP per weighted FTE was set at $700 (before cost-of-living adjustment). Because of rapidly increasing property values, it will be possible to set this figure at a substantially higher level in the year this program is implemented without increasing state costs.

The costs shown are the amounts by which the costs of our recommendations *exceed* the actual 1970-71 costs.

State Costs

1. (a) Assume costs of school construction (annual cost of bond interest and retirement on bonds sufficient to eliminate all instructional facilities shortages by 1980).
$21.1 million

   (b) Assume existing local debt service based on refinancing district bonds carrying high interest rates; assumes refinancing of special law [Racing Commission] bonds. This amount would decrease and finally disappear as existing indebtedness is retired.
$23.0 million

2. Make the required local effort ten mills. No cost. The MFP should be adjusted to keep the state cost the same.

3. A program for compensatory education that would supplement the federal program and, together with it, reach all students from families with incomes below the poverty level.
$77.0 million

4. Adjustments for cost of living.
$63.2 million

5. Revise and simplify the MFP. No cost, except for minor costs of implementation. Would save some money by eliminating double counting in special programs. The MFP would be set at $700

per weighted FTE (1970-71), with districts that would receive less state operating money than at present receiving a "no-loss guarantee" (i.e., allowed to receive as much as at present). Cost of no-loss guarantee to five districts.
$ 0.4 million

6. (a) Assume full costs of transportation.
$12.8 million

(b) Assume full cost of employee retirement.
$35.0 million

7. Improved property tax assessment.
$ 0.5 million

8. A special program of migrant education, to supplement the federal program.
$ 4.7 million

9. Provide kindergarten for all who desire it. Capital costs included under 1(a). Operating costs only, of about $36 million based on projected enrollment when kindergartens are fully implemented are not shown here as an additional cost of our recommendations because the state is already committed to this.

10. Proper intradistrict allocation of funds.
No additional cost

11. School-by-school performance reports. Reallocation of existing administrative costs.

12. An experimental program of incentives for better performance.
$ 2.0 million

13. Policy coordination among levels of education. Should ultimately result in some saving to the state.

Local Costs

14. Limit districts to ten mills in taxes, eliminating overrides.
A saving of $44.7 million to
local property taxpayers.

Total additional state money recommended	$239.7 million
Total local tax saving	44.7 million
Net additional recommended	195.0 million

The additional money recommended could be reduced if necessary by reducing the value of the MFP per weighted FTE, as follows:

Value of MFP per Weighted FTE	Net additional money (state and local)	Number of districts with no-loss guarantee	Cost of no-loss guarantee (included in Col. 2)
$700	$195.0 million	5	$0.4 million
$690	$178.6 million	6	$0.5 million
$680	$162.2 million	6	$0.6 million
$670	$145.8 million	6	$0.7 million
$660	$129.4 million	8	$0.9 million

PRIORITIES

Large-scale studies that consider almost every element of a major state function like elementary/secondary education rarely result in the implementation of each recommendation. Resources are always scarce, resulting in competition for state money among levels of education, and between education and other public sector activities such as the environment, highways, health, economic development and so on. Given the inevitable constraints on state money and political opposition to any policy change, some comments on priorities are needed.

The recommendations fall into two categories of high and low (or negligible) cost. In the high-cost group our first priority is state assumption of capital outlay and debt service with a large-scale construction effort aimed at eliminating all shortages in instructional facilities by 1980. This reform will also help districts get more MFP money for current operations. For example, many of these districts could not receive operating money for kindergarten if the state did not provide facilities.

It is in the area of capital outlay that Florida risks a court suit under the equal protection language of the 14th amendment. The courts have focused to date on current operating expenditures, but capital outlay will surely follow. It is very unwise to have the state pay most or all the cost of current operations without assuming the cost of such things as construction. The existing MFP allotments for construction are completely inadequate and the backlog of facilities needs has grown to alarming proportions.

The quality of the physical setting in which a child receives his education, like other aspects of education, should not be related to local district wealth. Florida is in the distressing situation of having facilities constraints dictate the substance of educational programs. This is especially true in the "special" program areas of kindergarten, compensatory education, handicapped children and vocational education. For instance, some districts are in the self-perpetuating syndrome of lacking facilities for special programs, thereby receiving less MFP money for special programs and facilities, and as a result having less money for teacher salaries, facilities, and overhead support. Given the reluctance of most local taxpayers to approve local construction bond issues, there is no way under the present formula to break this cycle.

Along with increased state aid for construction, we recommend an increased state role in supervision and technical assistance for local construction. Priority needs are such things as uniform state criteria for defining local capacity and needs, state-approved cost maximums, state cost-of-construction indexes, and incentives for efficient construction.

We have deliberately linked together two of the high cost items because they benefit different types of school districts. Compensatory education provides considerably more money per pupil to rural school districts (both rich and poor.). Rural districts have a higher percent of their students from disadvantaged homes. On the other hand, the adjustment for cost of living using the market basket approach provides urban counties with the most money.

In short, the ten-mill required local effort to increase equalization, the special funding (weighting) for compensatory education, and the cost-of-living allowance go together to form a balanced package. One way to save money is to eliminate all additional state money from the cost-of-living adjustment. Based on preliminary findings of the Florida cost-of-living study conducted by three university professors most counties would be above 100. The state could restrict the cost-of-living adjustment to shifting funds rather than adding an incremental $63.2 million. This could be done by reducing the MFP about $40 per weighted pupil or $1080 per instruction unit. We would favor eliminating additional expenditures for cost of living before elimination of compensatory education. But again, we stress our recommendations are a package that treat all districts in the most equitable fashion.

The recommendation of a ten-mill required local effort redistributes money from some rich urban counties to poorer rural counties. The urban counties, however, are the ones receiving the most benefit from our cost-of-living and capital outlay recommendations. We considered eliminating the special allowances for small schools (which would have hurt the rural counties) but rejected this because the cost saving is small.

The table below shows, for a few selected counties, the effect of deleting various provisions from our recommendations. Comparing the figures in column 3 with those in column 2, we see that the effect of having a required local effort of nine mills, with one mill local leeway is to give more money to three rich districts and less to the rest. This comparison highlights the increased equity caused by state equalization of one local property tax mill.

Comparing column 4 with column 2 shows that eliminating the cost-of-living adjustment hurts the urban counties much more than the rural ones.

Comparing column 5 with column 2 shows that omitting compensatory education hurts the rural counties much more than the urban counties.

Comparing column 6 with column 2 shows that eliminating the allowances for small schools has only minimal effects except in the poor rural districts. The cost of this allowance is only $3.5 million.

Finally, comparing column 1 with column 2 shows the much greater equity of our recommended program compared with the present program.

We would place a somewhat lower priority on state assumption of transportation and retirement. We can see no justification, however, for shifting the spiraling burden of these items to a local tax base constrained by the ten-mill cap. This can only result in locals allocating less money for instruction and more for such ancillary items as transport and retirement. Florida has been moving to a larger state assumption of school costs. These two items should not be exceptions. In both transportation and retirement the intent of state legislation was to increase the state share, but the formulas have not accomplished this goal.

We have concluded that urban issues in Florida are substantially different from those usually envisioned by national "urban" problems. Much of the national analysis of urban needs focuses on comparisons between cities and their suburbs. But Florida's county school districts combine cities, suburbs and even rural areas. Consequently the tax base and economic growth of the suburbs help support the central city. Moreover, two of the state's largest metropolitan areas (Dade and Duval) provide most costly governmental services through a metro-government. Specifically, we investigated the "municipal overburden" hypothesis that higher per capita expenditures on general government or non-school functions are associated in urban counties with lower expenditures for elementary/secondary education. A major reason we found no municipal overburden in Florida was because all Florida urban areas are at or very near the ten-mill property tax limit.

We did find, however, some specific urban problems that require change in state education financing:

BASIC STATE PROGRAM: STATE AND LOCAL MONEY, IN DOLLARS PER PUPIL
(Excluding Transportation, Capital Outlay, and Debt Service)

	(1) Present Program (1970-71)	(2) Our Recommended Package*	(3) Change to 9 mills RLE	(4) Omit Cost of Living Adjustment	(5) Omit Compensatory Education	(6) Omit Small School Allowance
Rich Urban						
Broward	$807	$885	$933	$797	$843	$884
Dade	815	907	951	810	851	907
Pinellas	745	859	842	810	823	857
Average	789	884	909	806	839	883
Poor Urban						
Brevard	646	826	804	787	791	826
Duval	670	851	831	811	782	850
Hillsborough	703	857	837	824	801	856
Average	673	845	824	807	791	844
Rich Urbanized Rural						
Collier	850	862	870	821	810	856
Manatee	774	865	848	840	810	863
Volusia	699	841	822	808	785	835
Average	774	856	847	823	802	851
Poor Urbanized Rural						
Alachua	687	878	849	836	819	875
Okaloosa	583	787	765	787	748	783
Suwanee	771	879	837	897	777	873
Average	680	848	817	840	781	844
Rich Rural						
Citrus	947	891	899	891	816	883
Hendry	711	790	782	806	731	777
Martin	811	965	928	894	891	965
Average	823	882	870	864	813	875
Poor Rural						
Gadsden	706	840	810	884	722	832
Levy	808	850	804	895	768	806
Wakulla	776	847	836	882	756	834
Average	763	846	817	887	749	824

*MFP = $700 per weighted FTE, required local effort = 10 mills

1. adjustments in school finance formulas for higher cost of living and school construction, and some components of school transportation.
2. a special state compensatory program that will target aid to urban as well as other schools with disadvantaged children.
3. revision in the current MFP to better assist poor urban school districts.

If it is not possible to allocate the amount of state money necessary to fund all of our recommendations, we would strongly prefer a method of reducing the cost that would not upset the balance of our recommendations. The best way of doing this is to reduce the value of the MFP per weighted FTE. For each $10 that the MFP is reduced, the state would save about $16.5 million (based on 1970-71 data). There would be some cost to a "no-loss guarantee" for districts that would receive less money under this method than they currently receive from the state for operation and transportation. But the amount would be small. For example (as shown at the end of the preceding section on the cost of the recommendations) it would be possible to reduce the MFP to $660 with a net saving of $65.5 million. Only eight districts would receive a no-loss guarantee, at a cost of less than $1 million.

It is noteworthy that several of our recommendations are in the low-cost category. The MFP can be simplified at little cost. The focus on the school as the organizational unit entails three interrelated and low-cost programs: performance reports, an experimental incentive program, and intradistrict comparability. This latter concept implies some redistribution of resources within school districts from schools serving middle class and wealthy children to schools serving poor underachieving children.

The improvement of property tax assessment is quite inexpensive compared to the grant programs like the MFP. It is a large increment to the state administrative budget but worth the political resistance such administrative increases often entail. Strengthened coordination among levels of education implies little extra cost but has the potential for large savings.

A CONCLUDING COMMENT ON FSA VS DPE

As we have stressed, the MFP has some flaws, but its distribution criteria are essentially equity oriented. This does not imply, however, that more equity could not be injected into the existing Florida school finance system. One obvious strategy is to increase the required local effort to the ten-mill property tax cap. In effect, this would create full state assumption (FSA) of all school costs using essentially a ten-mill statewide property tax (with no local leeway). Another alternative would be to power or percentage equalize the three-mill difference between the current seven mills required effort and the ten-mill cap. Such a scheme would assure equal school revenues for equal local district tax effort. It also retains the local school district as the basic decision-making unit for determining tax rates.

The primary feature of a district power equalizing scheme (DPE) is that a state guarantees a local district any current operating expenditure per pupil it selects from a tax rate schedule. In Florida, a schedule based on equalized assessed value might look like this:

School District Tax Rate	State Guaranteed Yield
7 mills	$595
8 mills	$680
9 mills	$765
10 mills	$850

DPE caters to the "libertarian" value stream which pervades the American polity, whereas FSA aligns itself with the widely shared "egalitarian" viewpoint. DPE allows local choice regarding school expenditure levels and tax rates and no doubt some localities would opt for minimal expenditures. This local control stress is seen as an intolerable weakness by egalitarians. Egalitarians point to the injustice of permitting a child's address to determine the amount spent on his schooling. They ask why a child or household that values education intensely, as does a majority of the state, should be subjected to school conditions established by his neighbors who want to hold down taxes and place little value upon schooling.

In terms of operational issues, DPE adherents argue that control always follows dollars; that FSA will lead to state dominance of personnel and curriculum. Certainly, big city districts dramatically demonstrate there is little to be gained from large size.

The FSA egalitarians assert they are also for local decision making. They contend that once local citizens are absolved from the need to raise money and the local boards from the time it takes to finance the schools adequately, they will be able to focus on important educational matters like personnel and curriculum.

All of this debate on FSA versus DPE has a great deal more relevance in the states other than Florida. Over 90 percent of Florida's school children attend schools in districts at or very near the ten-mill property tax cap. Consequently, DPE is more a theoretical alternative than a real possibility in Florida. A more realistic alternative in keeping with the trend of past Florida policy is to increase the required local effort until it reaches the ten-mill property tax cap. We would have no objection to increasing this required millage gradually, as long as the remaining leeway is power equalized at a level that will guarantee that every district receives the same amount of additional money per weighted FTE for each additional mill levied. We suggest such a possibility in our phase-in recommendations.

EFFECT OF OUR RECOMMENDATIONS ON LOCAL CONTROL

Our recommendations carefully safeguard local control. Indeed, in many areas we expand local control. As of now, a local district must obtain Department of Education approval for new programs in vocational and exceptional education. Under our system, once the district enrolled the FTE in special programs, the state would automatically provide the money. Our construction and transportation plans are designed to insure local control by using state standards only to establish efficient cost-allocation factors. Once the district received the state money, however, it could disregard the state amounts per square foot of construction or the optimum transportation routing plans prepared by state researchers.

In short, Florida will have only three mills of local leeway under the existing MFP. State mandates in the present education code could easily consume that three-mill leeway.

Our proposal for school-by-school information is intended for local use. Most of it would not even be transmitted to the state. The requirement that local districts actually have special programs (compensatory, vocational education, etc.) before they can receive state money is already in the MFP. Our proposals would merely clarify the present system for monitoring this and eliminate double counting.

ILLUSTRATIVE FIGURES AND TABLES

On the following pages are the key figures and tables to support and to extend our findings and recommendations. The figures illustrate the high degree of equity in the MFP as of 1970-71, the latest year for available data. The equity is even greater now because the equalized local tax has been increased from four mills to six mills. The remaining tables display the county-by-county impact of our recommendations.

Figure I

State and Local Operating Money Per Pupil in ADA
Compared to Equalized Assessed Valuation Per Pupil in ADA, 1970-71

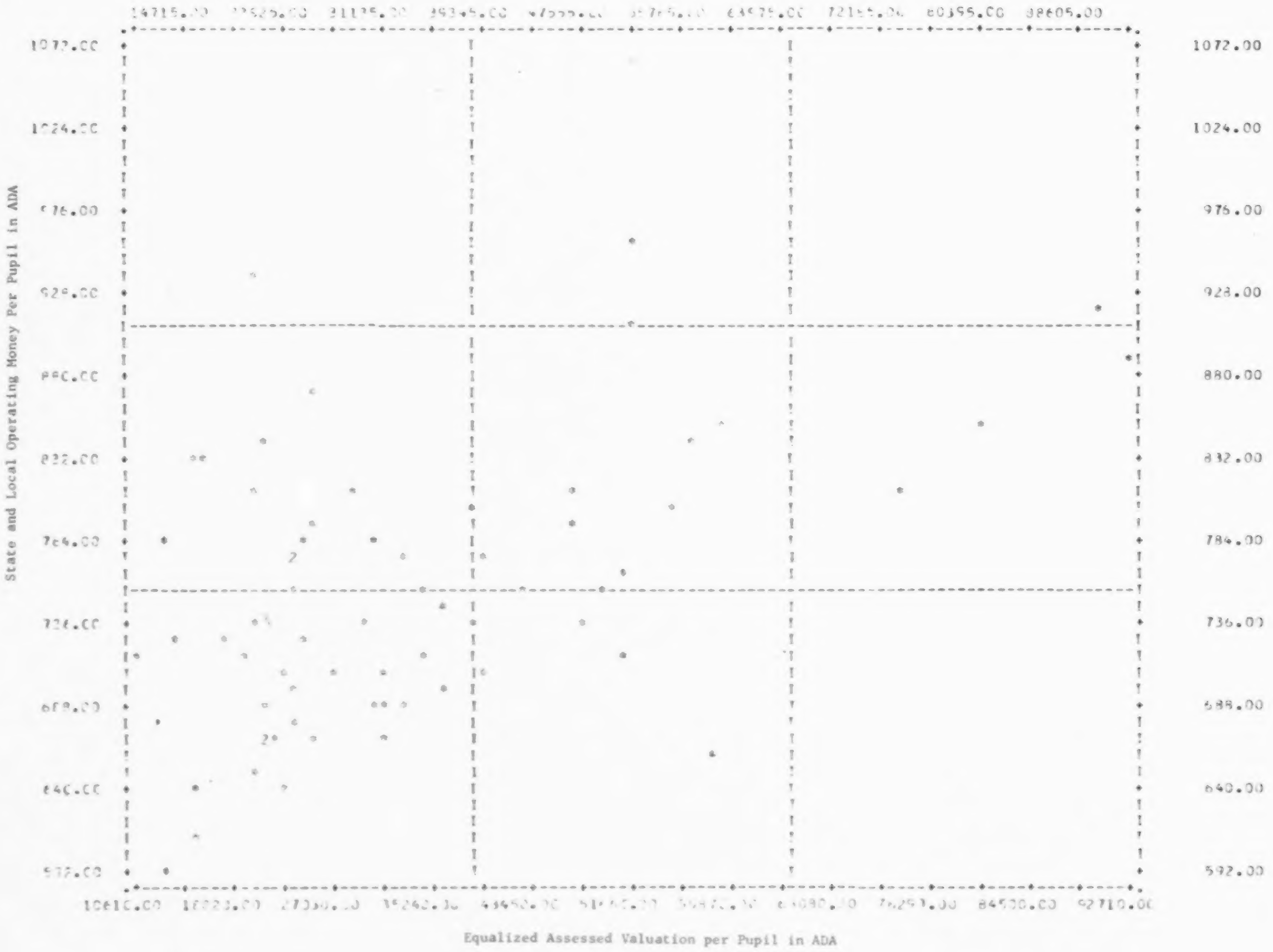

Figure II

Total State Money Per Pupil in ADA
Compared to Equalized Assessed Valuation Per Pupil in ADA, 1970-71

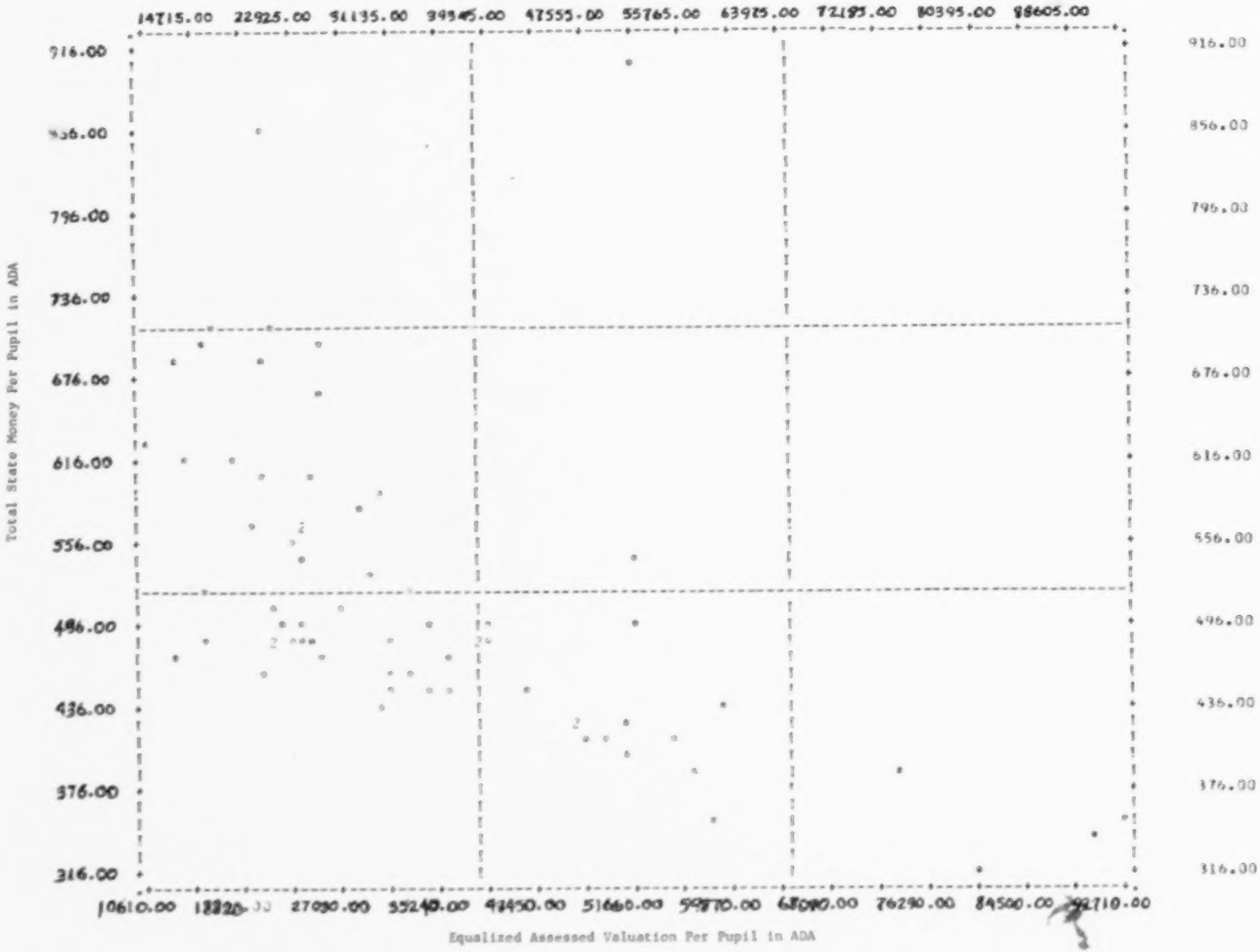

Figure III

Total Local Money Per Pupil in ADA
Compared to Equalized Assessed Valuation Per Pupil in ADA, 1970-71

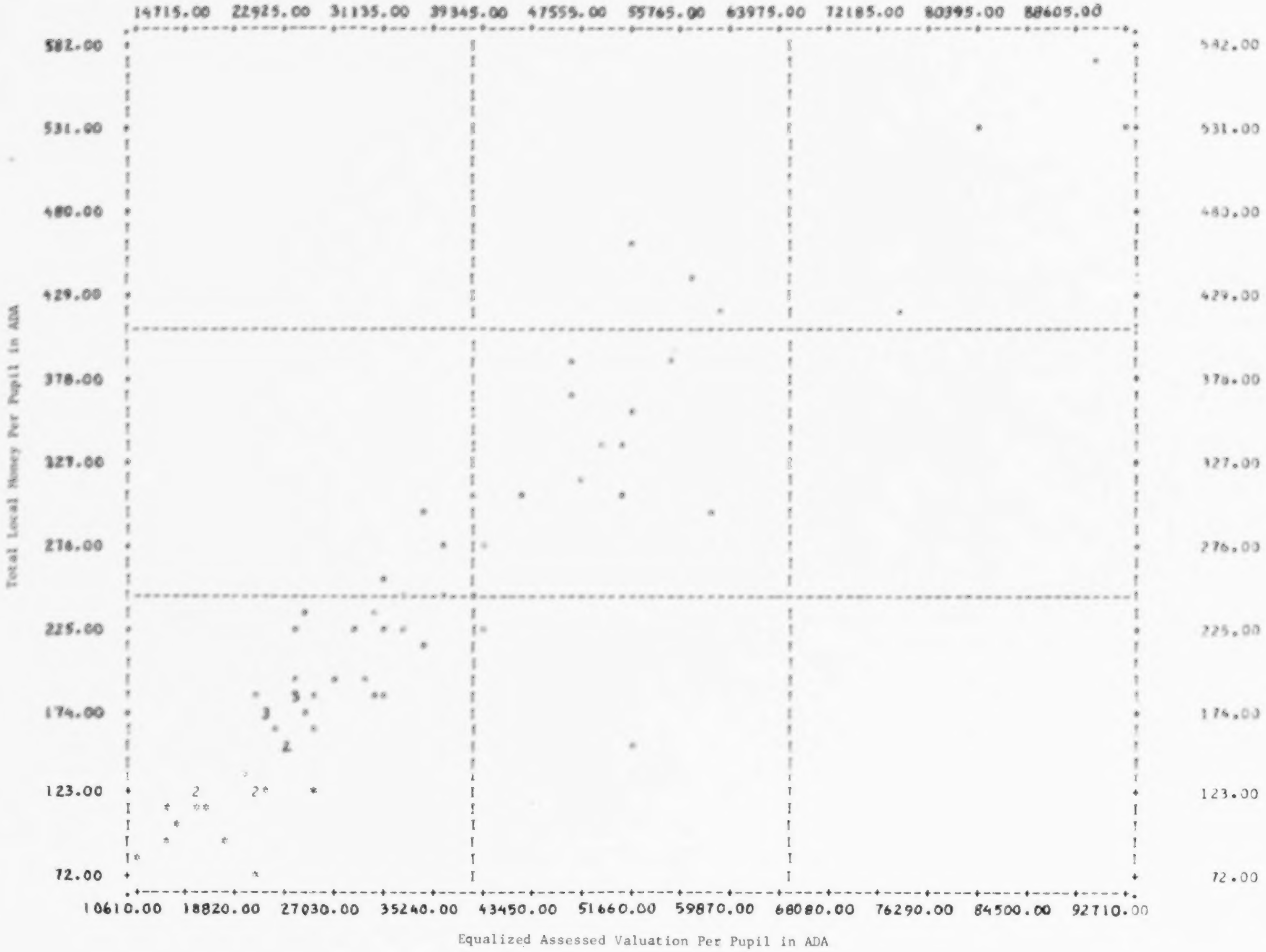

Figure IV

Local, State, and Federal Money Per Pupil in ADA
Compared to Equalized Assessed Valuation Per Pupil in ADA, 1970-71

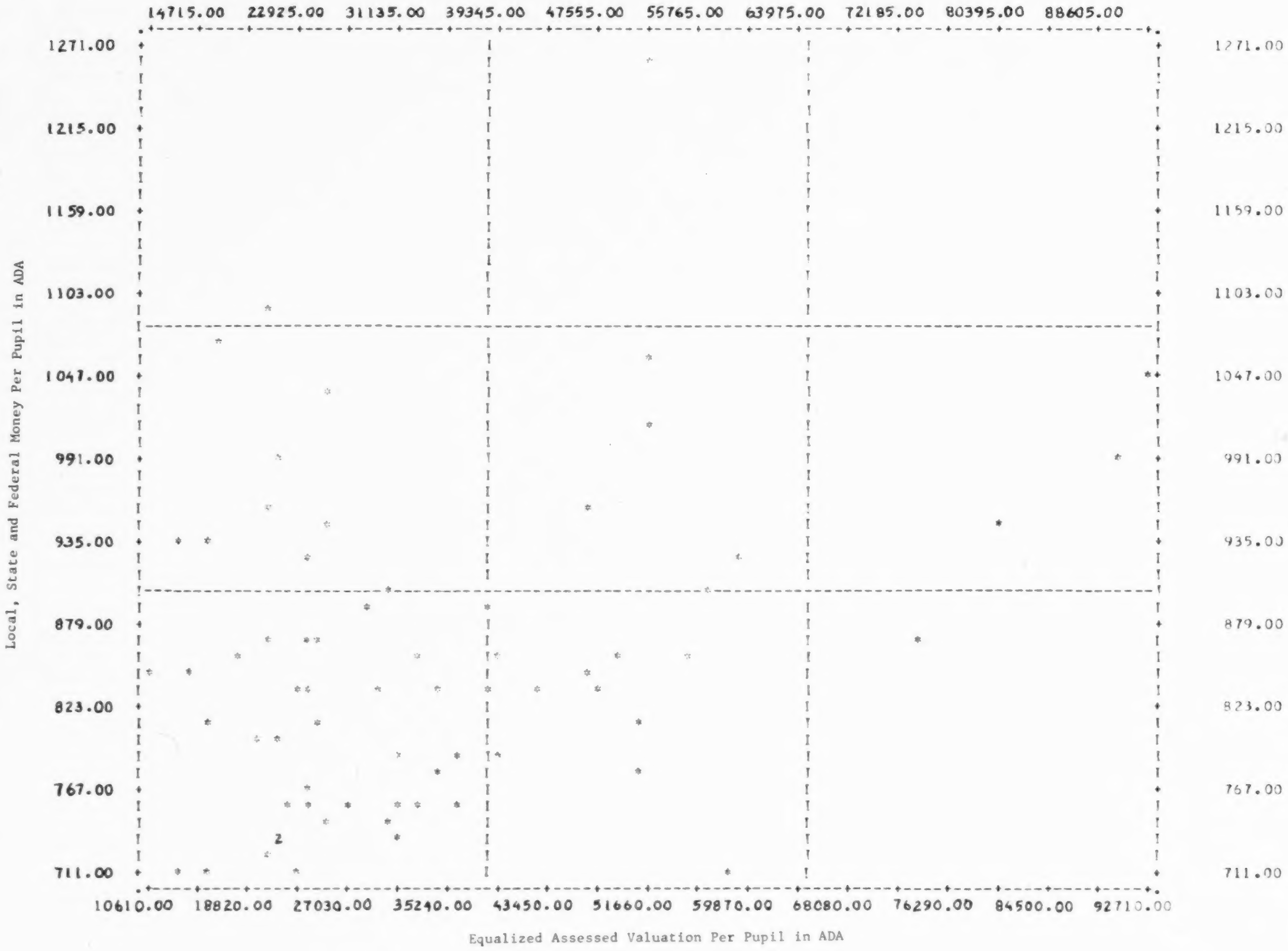

Figure V

Ninth Grade Test Verbal Score
Compared to Total Current Expenditures Per Pupil in ADA, 1970-71

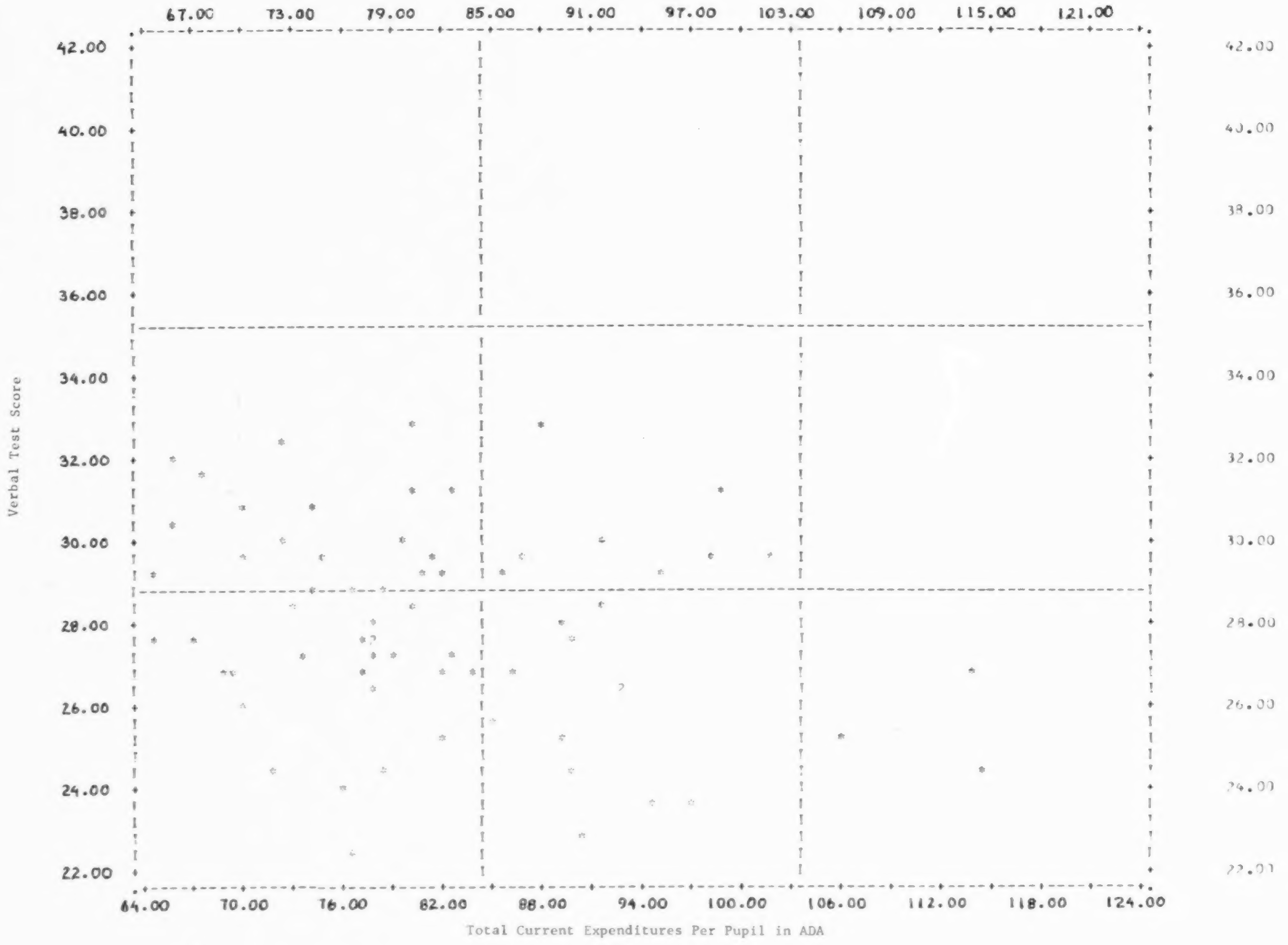

Figure VI

Ninth Grade Test Quantitative Score
Compared to Total Expenditures Per Pupil in ADA, 1970-71

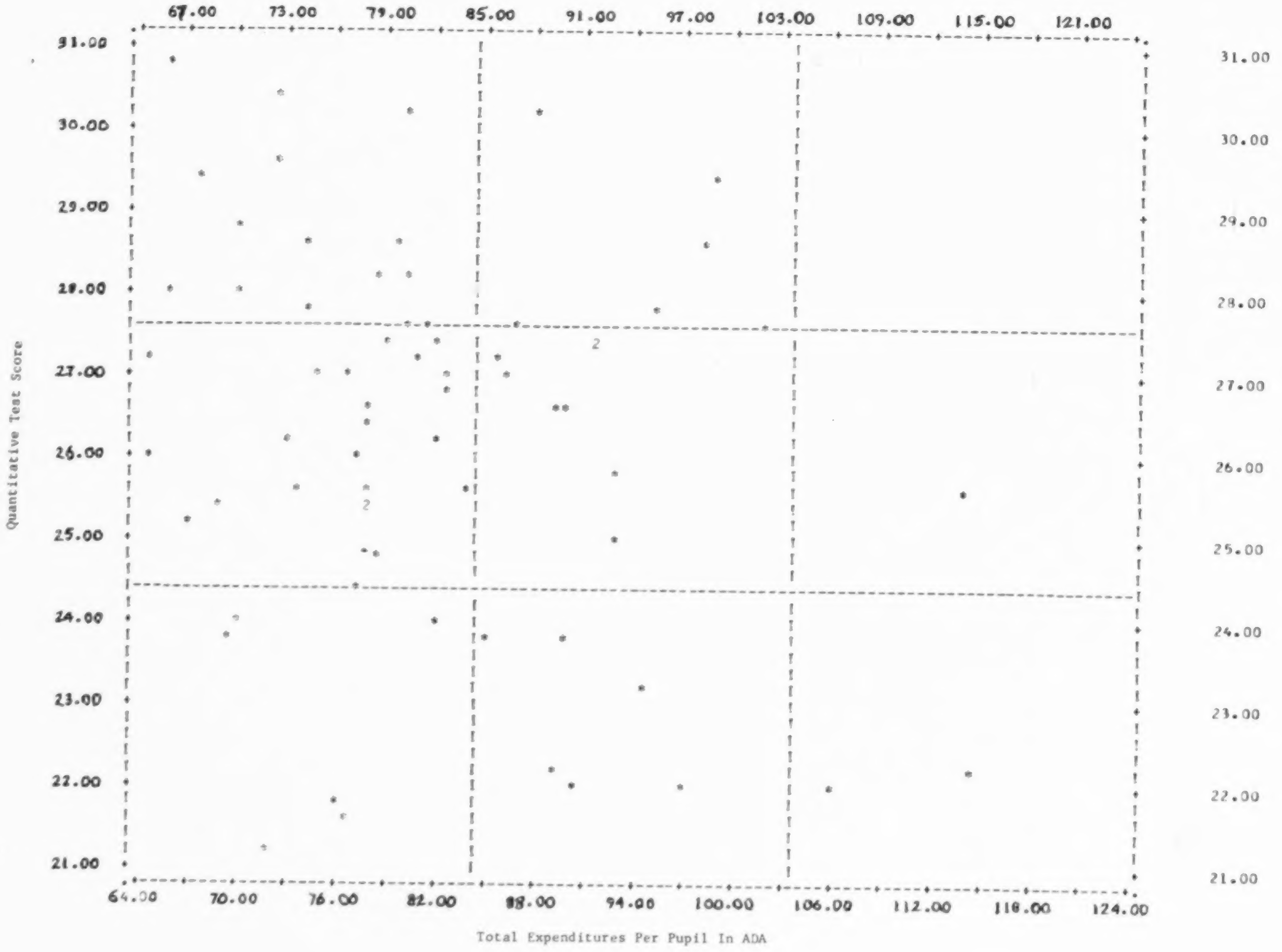

TABLE I

RECOMMENDED STATE AND LOCAL DOLLARS FOR OPERATING:
(Excluding transportation and capital outlay)
COUNTY-BY-COUNTY (As of 1970-71)

	Total Dollars	Dollars/ Weighted FTE	Dollars/ ADA
Alachua ....$	18,010,222	$735	$878
Baker	2,000,305	686	817
Bay	14,152,154	707	848
Bradford	3,010,706	686	863
Brevard	47,603,618	735	826
Broward	95,799,352	777	885
Calhoun	1,706,945	679	859
Charlotte	3,371,185	735	880
Citrus	3,105,618	700	891
Clay	7,085,836	700	792
Collier	7,635,611	735	862
Columbia	5,171,326	686	815
Dade	201,090,372	784	907
De Soto	2,235,759	686	817
Dixie	1,158,890	665	803
Duval	95,063,704	735	851
Escambia	35,838,114	700	820
Flagler	876,967	700	848
Franklin	1,466,025	665	868
Gadsden	7,851,242	665	840
Gilchrist	861,727	686	840
Glades	770,269	686	853
Gulf	2,166,641	686	838
Hamilton	1,877,722	686	872
Hardee	2,775,021	693	869
Hendry	2,296,788	686	790
Hernando	3,359,878	700	847
Highlands	4,792,762	686	801
Hillsborough	82,711,606	728	857
Holmes	2,203,338	672	815
Indian River	6,777,229	735	881
Jackson	6,608,353	672	869
Jefferson	2,004,044	679	869
Lafayette	527,811	672	853
Lake	12,454,972	714	851
Lee	16,209,198	735	835
Leon	16,968,610	735	890
Levy	2,754,449	665	850
Liberty	777,525	665	888
Madison	2,890,076	686	836
Manatee	13,664,106	721	865
Marion	14,238,922	735	870
Martin	5,563,497	756	965
Monroe	8,426,299	756	890
Nassau	4,672,226	707	818
Okaloosa	19,586,716	700	787
Okeechobee	2,406,369	686	788
Orange	70,504,020	763	897
Osceola	4,895,329	728	881
Palm Beach	56,326,674	770	896
Pasco	9,630,132	721	831
Pinellas	68,473,033	742	859
Polk	42,484,451	700	817
Putnam	7,960,784	700	857
St. Johns	5,719,948	714	883
St. Lucie	9,317,731	742	928
Santa Rosa	7,888,488	700	840
Sarasota	16,587,886	728	888
Seminole	17,316,328	742	838
Sumter	2,954,463	707	877
Suwannee	3,427,890	686	879
Taylor	2,967,741	686	831
Union	1,088,340	686	838
Volusia	25,414,562	728	841
Wakulla	1,426,359	672	847
Walton	3,188,559	700	848
Washington	2,727,503	679	926
Total ....$	1,154,880,327		

TABLE II

RECOMMENDED STATE DOLLARS FOR OPERATING:
(Excluding transportation and capital outlay)
COUNTY-BY-COUNTY (As of 1970-71)

	Total Dollars	Dollars/ Weighted FTE	Dollars/ ADA
Alachua	$ 14,311,044	$584	$698
Baker	1,734,006	595	708
Bay	10,686,544	534	640
Bradford	2,548,586	581	731
Brevard	37,581,273	580	652
Broward	61,336,768	497	566
Calhoun	1,409,441	561	710
Charlotte	1,192,797	260	311
Citrus	1,803,036	406	517
Clay	6,099,809	603	681
Collier	3,300,208	318	373
Columbia	4,294,697	570	677
Dade	133,579,170	521	602
De Soto	1,670,095	512	610
Dixie	930,033	534	645
Duval	76,508,461	592	685
Escambia	28,416,404	555	650
Flagler	501,816	401	485
Franklin	1,146,223	520	679
Gadsden	7,121,053	603	762
Gilchrist	688,514	548	671
Glades	174,740	156	194
Gulf	1,689,553	535	653
Hamilton	1,507,296	551	700
Hardee	1,777,451	444	556
Hendry	1,330,121	397	458
Hernando	2,473,636	515	624
Highlands	2,614,325	374	437
Hillsborough	63,680,605	560	660
Holmes	1,940,590	592	718
Indian River	4,146,518	450	539
Jackson	5,570,564	566	733
Jefferson	1,686,193	571	732
Lafayette	376,476	479	608
Lake	8,285,357	475	566
Lee	10,618,050	481	547
Leon	12,861,884	557	674
Levy	2,014,746	486	622
Liberty	631,681	540	721
Madison	2,579,224	612	746
Manatee	9,532,603	503	604
Marion	10,238,908	529	626
Martin	3,379,303	459	586
Monroe	5,287,157	474	559
Nassau	3,798,515	575	665
Okaloosa	16,794,909	600	675
Okeechobee	1,781,210	508	583
Orange	56,904,918	616	724
Osceola	2,871,815	427	517
Palm Beach	30,969,596	423	493
Pasco	7,388,195	553	638
Pinellas	51,493,613	558	646
Polk	29,654,122	489	570
Putnam	6,587,883	579	709
St. Johns	3,991,242	498	616
St. Lucie	6,399,817	510	638
Santa Rosa	6,012,372	534	640
Sarasota	9,270,481	407	496
Seminole	14,538,607	623	704
Sumter	2,312,971	553	687
Suwannee	2,754,122	551	707
Taylor	2,250,790	520	630
Union	934,978	589	720
Volusia	18,29[illegible],591	524	605
Wakulla	1,267,213	597	752
Walton	2,680,227	588	713
Washington	2,375,918	591	807
Total	$832,583,067		

TABLE III

LOCAL DOLLARS RAISED BY 10 MILL LEVY: COUNTY-BY-COUNTY (As of 1970-71)

	Total Dollars	Dollars/ Weighted FTE	Dollars/ ADA
Alachua	$ 3,868,451	$158	$189
Baker	277,508	95	113
Bay	3,674,626	184	220
Bradford	483,683	110	139
Brevard	10,220,091	158	177
Broward	44,339,619	360	409
Calhoun	301,254	120	152
Charlotte	2,363,612	515	617
Citrus	1,641,177	370	471
Clay	1,088,084	107	122
Collier	4,913,818	473	555
Columbia	917,315	122	145
Dade	88,105,623	344	397
De Soto	636,312	195	232
Dixie	239,883	138	166
Duval	19,982,697	154	179
Escambia	7,909,670	154	181
Flagler	395,868	316	383
Franklin	328,508	149	195
Gadsden	757,767	64	81
Gilchrist	174,790	139	170
Glades	616,815	549	683
Gulf	503,735	159	195
Hamilton	371,438	136	172
Hardee	1,081,404	270	339
Hendry	1,051,213	314	362
Hernando	990,074	206	250
Highlands	2,387,058	342	399
Hillsborough	20,689,714	182	214
Holmes	268,195	82	99
Indian River	2,936,042	318	382
Jackson	1,057,083	107	139
Jefferson	220,925	109	139
Lafayette	317,321	404	513
Lake	4,307,442	247	294
Lee	6,634,277	301	342
Leon	4,813,785	209	252
Levy	759,401	183	234
Liberty	156,897	134	179
Madison	595,343	141	172
Manatee	4,612,689	243	292
Marion	4,183,806	216	256
Martin	2,437,236	331	423
Monroe	3,253,939	292	344
Nassau	887,666	134	155
Okaloosa	2,865,003	102	115
Okeechobee	659,457	188	216
Orange	15,004,409	162	191
Osceola	2,661,410	396	479
Palm Beach	27,915,324	382	444
Pasco	2,668,041	200	230
Pinellas	18,393,295	199	231
Polk	13,894,809	229	267
Putnam	1,486,761	131	160
St. Johns	1,858,388	232	287
St. Lucie	3,178,334	253	317
Santa Rosa	1,912,561	170	204
Sarasota	7,942,836	349	425
Seminole	3,198,074	137	155
Sumter	677,560	162	201
Suwannee	688,904	138	177
Taylor	730,318	169	204
Union	152,536	96	117
Volusia	7,589,110	217	251
Wakulla	210,044	99	125
Walton	514,997	113	137
Washington	365,094	91	124
Total	$372,421,121		

TABLE IV

RECOMMENDED STATE AND LOCAL DOLLARS FOR ALL PURPOSES: COUNTY-BY-COUNTY (As of 1970-71)

	Total Dollars	Dollars/ Weighted FTE	Dollars/ ADA
Alachua . . . . $	20,828,511	$ 850	$1,016
Baker	2,337,527	802	955
Bay	15,559,620	777	932
Bradford	3,421,817	780	981
Brevard	53,009,696	818	920
Broward	124,973,804	1,014	1,154
Calhoun	1,891,563	752	952
Charlotte	4,043,724	882	1,055
Citrus	3,883,645	875	1,114
Clay	8,017,212	792	896
Collier	9,950,842	985	1,124
Columbia	5,809,038	771	916
Dade	244,488,109	953	1,103
De Soto	2,746,840	843	1,003
Dixie	1,422,081	816	986
Duval	103,075,073	797	923
Escambia	40,061,547	782	917
Flagler	1,013,210	809	980
Franklin	1,783,759	809	1,057
Gadsden	8,178,5[illegible]3	693	875
Gilchrist	955,650	761	931
Glades	932,931	831	1,033
Gulf	2,623,356	831	1,014
Hamilton	2,173,178	794	1,009
Hardee	3,283,375	820	1,028
Hendry	2,725,221	814	937
Hernando	4,347,256	906	1,096
Highlands	5,720,216	819	956
Hillsborough	90,837,081	800	941
Holmes	2,533,681	773	938
Indian River	7,850,020	851	1,021
Jackson	7,121,796	724	937
Jefferson	2,188,462	741	949
Lafayette	754,194	960	1,218
Lake	14,636,093	839	1,000
Lee	20,334,198	922	1,047
Leon	19,983,658	866	1,048
Levy	2,970,398	717	917
Liberty	961,608	822	1,098
Madison	3,403,697	808	984
Manatee	15,679,731	827	993
Marion	15,386,056	794	940
Martin	6,814,511	926	1,182
Monroe	9,337,292	838	986
Nassau	5,274,274	798	924
Okaloosa	23,222,683	830	933
Okeechobee	2,952,728	842	967
Orange	77,799,623	842	990
Osceola	5,897,693	877	1,061
Palm Beach	66,509,691	909	1,058
Pasco	12,228,349	916	1,056
Pinellas	76,188,020	826	955
Polk	48,267,738	795	928
Putnam	8,861,168	779	954
St. Johns	6,546,911	817	1,010
St. Lucie	11,594,151	923	1,155
Santa Rosa	8,852,709	786	942
Sarasota	19,359,840	850	1,036
Seminole	20,463,301	877	991
Sumter	3,229,219	773	959
Suwannee	3,853,383	771	989
Taylor	3,342,551	773	936
Union	1,217,572	767	937
Volusia	29,193,044	836	966
Wakulla	1,675,353	789	994
Walton	3,683,475	809	980
Washington	2,983,599	743	1,013
Total	$1,343,246,918		

TABLE V

FULL STATE ASSUMPTION OF COSTS FOR TRANSPORTATION: COUNTY-BY-COUNTY
(As of 1970-71)

	State Transportation Dollars
Alachua	$ 510,627
Baker	72,649
Bay	275,166
Bradford	112,578
Brevard	1,065,188
Broward	1,422,461
Calhoun	64,743
Charlotte	114,247
Citrus	130,061
Clay	231,690
Collier	228,209
Columbia	171,155
Dade	1,945,342
De Soto	49,986
Dixie	66,005
Duval	1,461,563
Escambia	1,059,904
Flagler	34,645
Franklin	24,241
Gadsden	190,489
Gilchrist	49,311
Glades	45,663
Gulf	72,495
Hamilton	71,206
Hardee	121,389
Hendry	41,113
Hernando	138,365
Highlands	131,958
Hillsborough	1,160,774
Holmes	127,166
Indian River	169,670
Jackson	259,101
Jefferson	103,985
Lafayette	42,458
Lake	288,957
Lee	425,554
Leon	320,239
Levy	95,442
Liberty	36,797
Madison	135,176
Manatee	339,251
Marion	297,886
Martin	174,844
Monroe	219,075
Nassau	177,740
Okaloosa	454,927
Okeechobee	78,391
Orange	905,008
Osceola	93,763
Palm Beach	751,573
Pasco	215,868
Pinellas	1,009,215
Polk	678,470
Putnam	172,839
St. Johns	140,003
St. Lucie	337,169
Santa Rosa	283,228
Sarasota	356,428
Seminole	405,229
Sumter	82,347
Suwannee	155,510
Taylor	118,323
Union	53,115
Volusia	558,571
Wakulla	68,266
Walton	185,732
Washington	127,723
Total	$21,508,262

TABLE VI

PROJECTED COST OF STATE ASSUMPTION OF CAPITAL OUTLAY AND DEBT SERVICE

	Capital Outlay[1]	Debt Service[2]	CO & DS
Alachua	$ 822,542	$ 1,057,659	$ 1,880,201
Baker	134,275	115,807	250,082
Bay	452,501	198,049	650,550
Bradford	58,829	156,680	215,509
Brevard	0	2,940,582	2,940,582
Broward	7,925,508	8,761,672	16,687,180
Calhoun	18,955	51,517	70,472
Charlotte	16,188	473,374	489,562
Citrus	163,336	126,238	289,574
Clay	527,776	237,503	765,279
Collier	1,011,796	445,771	1,457,567
Columbia	228,997	88,558	317,555
Dade	17,695,386	3,904,361	21,599,747
DeSoto	341,496	90,474	431,970
Dixie	98,988	72,379	171,367
Duval	465,163	2,404,622	2,869,785
Escambia	1,396,045	497,217	1,893,262
Flagler	60,197	10,431	70,628
Franklin	170,120	131,276	301,396
Gadsden	0	217,492	217,492
Gilchrist	0	26,823	26,823
Glades	0	83,733	83,733
Gulf	0	273,551	273,551
Hamilton	29,681	100,054	129,735
Hardee	241,390	102,182	343,572
Hendry	50,593	129,431	180,024
Hernando	503,877	90,048	593,925
Highlands	48,376	472,097	520,473
Hillsborough	2,961,886	2,842,443	5,804,329
Holmes	59,918	116,445	176,363
Indian River	280,615	247,508	528,123
Jackson	144,928	50,027	194,955
Jefferson	49,030	13,482	62,512
Lafayette	8,170	9,012	17,182
Lake	1,359,422	292,710	1,652,132
Lee	1,393,081	585,917	1,978,998
Leon	765,233	982,157	1,747,390
Levy	0	100,054	100,054
Liberty	89,700	28,739	118,439
Madison	16,080	18,521	34,601
Manatee	791,353	299,948	1,091,301
Marion	82,029	284,230	366,259
Martin	753,517	173,071	926,588
Monroe	149,735	213,235	362,970
Nassau	50,229	138,159	188,388
Okaloosa	2,268,105	788,366	3,056,471
Okeechobee	339,890	121,342	461,232
Orange	1,821,214	2,050,744	3,871,958
Osceola	277,422	147,384	424,806
Palm Beach	4,967,745	2,392,133	7,359,878
Pasco	1,863,936	225,937	2,089,873
Pinellas	2,731,004	1,278,273	4,009,277
Polk	3,185,871	603,515	3,789,386
Putnam	376,055	69,470	445,525
St. Johns	120,678	201,597	322,275
St. Lucie	1,403,241	192,756	1,595,997
Santa Rosa	195,435	277,079	472,514
Sarasota	251,589	1,092,216	1,343,805
Seminole	289,009	677,952	966,961
Sumter	141,923	10,289	152,212
Suwannee	22,833	135,959	158,792
Taylor	26,635	118,787	145,422
Union	0	71,031	71,031
Volusia	1,509,718	645,878	2,155,596
Wakulla	48,801	75,927	124,728
Walton	94,009	133,618	227,627
Washington	0	21,714	21,714
Total	$63,352,054	$40,987,207	$104,339,261

[1] These amounts are the annual cost to the state to service bonds that would be issued to finance total estimated needs by 1976-77 of $892,776,541, including construction cost, legal and administration, architect's fees, furniture, site acquisition, and site improvement. Assumes level debt service plan with 25-year bonds at 5 percent interest. Actual allocations to districts would be on a project basis and would be much larger than these amounts.

[2] These amounts would be the annual cost to the state if all existing bonded indebtedness of districts ($577,610,018 in 1970-71) were refinanced with 5 percent, 25-year bonds. In actual practice, existing indebtedness carrying lower interest rates would not be refinanced. The substantial reduction of $20.8 million from present debt service payments comes not so much from the reduction in interest rates as from stretching out all payments of principal and interest for 25 years, whereas some local issues will now be paid off in less time than that.

SECTION II

THE PRESENT MINIMUM FOUNDATION PROGRAM: ANALYSIS AND REVISIONS

THE MFP AND THE SERRANO CRITERION

In analyzing the present system of school finance in Florida, the major issue is whether the system meets the *Serrano* or *Rodriguez* criterion. This criterion requires that the amount of money spent on a pupil should not depend upon the wealth of the community in which he lives. In other states, the method of analysis typically has been to plot expenditures per pupil against school district property tax wealth per pupil. The resulting plot shows dots rather closely clustered along a line running upward to the right. This pattern demonstrates that, in most cases, districts of low property tax wealth per pupil spend small amounts per pupil, and vice versa. In a state with a system of school finance that meets the *Serrano* criterion, the dots would not be clustered along such a line, but would be spread around the graph in a random fashion.

We have plotted state and local expenditures per ADA against district wealth per ADA expressed as assessed valuation per ADA (Figure 1) and equalized valuation per ADA (Figure 2).[1] The resulting pattern of dots is essentially random, and it would be difficult to use these data to support a *Serrano*-type suit in Florida. Moreover, we used the most recent data available (for 1970-71), when the unequalized local tax leeway was six mills. In 1973-74 the unequalized local leeway will be only three mills. Consequently, these graphs undoubtedly understate the degree of equalization in the MFP as it currently exists, and as it will be in 1973-74.

But it is insufficient simply to look at all of the districts in this fashion. The apparent random distribution of the dots for all of the 67 districts in the state could mask inequities when the districts are separated into smaller groupings. For this reason, we have categorized the districts in a six-way classification based on wealth, population density, and presence of a truly urban area. The six categories are Poor Rural, Rich Rural, Poor Urbanized Rural, Rich Urbanized Rural, Poor Urban, and Rich Urban. The basis for the categorization, and the specific counties in each category, are described in Attachment A. Like all classifications, this one is imperfect, and it is possible to argue about the classification of individual districts. We feel, however, that the classification best suits our purposes and have used it frequently throughout this report.

The first set of data for which these groups of districts have been analyzed is a group of socioeconomic indicators. The results are shown in Table I at the end of this section.

The indicators point to the poor rural districts as being substantially different. They alone have had practically no population growth in the 1960-70 decade. They have a considerably higher percentage of blacks in the population than the other groups, including the rich rural districts. The percentage of crime in the juvenile population is one-third to one-fourth what it is in other groups (although this could represent differences in reporting of crime statistics). The percentage of children on assistance is substantially greater.

The second set of data deals with school process and output. The results are shown in Table II.*

Pupil-teacher ratios are lower in the rural districts than in the urban areas, reflecting the existence of small schools. But the ratio of teachers to support staff favors the more urban districts. The rich urban districts have proportionately three times the support staff of the poor rural districts. This also tends to reflect the existence of small schools, where it is often not feasible to have librarians, counselors, etc. A subsequent section stresses that poor rural districts have benefitted more than any other group from the state support of special programs for kindergarten, exceptional children, vocational education, and adult education.

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[1] We have used only state and local expenditures per ADA because federal money is intended to be separate and supplementary, and has never been at issue in the *Serrano*-type suits. All of the data are for 1970-71; the equalized valuation is based on the Auditor General's ratio of the 1971 roll. The figures and tables are at the end of this section.

*Tables are at the end of the section.

Rural districts pay teachers less than other districts, and rich urban districts pay teachers substantially more. Rich urbanized rural and rich urban districts have a substantially higher percentage of teachers of Rank II and higher. Not surprisingly, poor rural districts have the highest percentage of teachers resigning, and rich rural districts have the lowest percentage. But this masks the fact that poor rural districts tend to have a high percentage of their teachers near the top of the state salary schedule (see the section below that discusses the MFP salary allocations). It appears that poor rural districts have two groups of teachers: those who have lived there all their lives and have been in the school system many years, and those who begin their teaching careers there but quit in a year or two to take a teaching job in a more urban area.

Verbal and quantitative scores are about what would be expected given the socioeconomic status of the groups of districts. As a matter of fact, multivariate analysis by the Bureau of Research of the Department of Education shows that a high percentage of the variation in test scores can be predicted by knowledge of the socioeconomic status of the students, without knowing anything about what goes on in the school. This finding supports the findings of many other studies throughout the nation, the best known of which is the Coleman Report.

Table III shows the third set of data, dealing with district revenues and expenditures. These data contain some interesting findings. An important line to look at is "State and local current revenue (excluding MFP transportation)." This line indicates that there may be some basis for a *Serrano*-type suit. Not only do the rural districts have more state and local money to spend per ADA than do the urban and urbanized rural districts, but the rich districts have from $48 to $100 per ADA more to spend than do poor rural districts; rich urbanized rural districts have $84 more to spend than do poor urbanized rural districts; and rich urban districts have $100 more to spend than do poor urban districts. There are only three reasons that these differences might not be invidious. One is that there are differences in the cost of providing the same quality of education in the different districts. The second is that there are real differences in educational needs that correspond to these differences in revenue. The third is that some of the needs are being taken care of in other ways. Let us examine each of these separately:

1. There are differences in the cost of providing the same quality of education. It is clear that it costs more to provide education in small rural schools, and the MFP formula allows for this. But by comparing rich rural with poor rural, rich urban with poor urban, etc., we have, in effect, set this factor aside. It is also clear that there are large differences in the cost of providing transportation among districts, but we have eliminated this from our calculations. There is an important remaining difference, a difference in the cost of living among districts. We know that these exist, although the precise figures coming from the Department of Administration study have not yet been released. It is possible that rich districts consistently have a higher cost of living than do poor districts, although it seems doubtful that they average out to more than a 10% difference. To the extent that this type of difference in cost of living exists, it is interesting that the present MFP appears (quite coincidentally) to take this into account.

2. There are real differences in educational need that correspond to the differences in revenue. There may be differences in educational need among districts (that is, differences in the need for exceptional child programs, in the need for compensatory education programs, in the need for vocational programs, kindergarten programs, and adult education programs). But it is difficult to believe that the greater needs would consistently be in the richer districts. Common sense and research would indicate that the reverse is more likely to be the case.

3. Some of the needs are being taken care of in other ways. To a limited extent this is so. Particularly in the poor urban districts, responsibility for vocational education has been given mainly to the community colleges.[1] Consequently, revenue and expenditure for the community colleges are not included in the school district accounts. However, an analysis of MFP allocations (which will be more thoroughly discussed later) demonstrates that difference in number of vocational instruction units can explain only a small portion of the differences that exist. For example, poor rural districts get $6 per ADA more than the state average as a result of differences in vocational units; poor urban districts get $4 less. These are the extremes.

The conclusion from this is that there are discrepancies between rich and poor districts that may not be completely explained by differences in needs, and that these are of some consequence. A difference of $100 per ADA between poor urban and rich urban districts is equivalent to a difference of about $2000 per instruction unit, or about $2400 per classroom teacher.

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[1] Attachment B describes briefly the organization of vocational education, in addition to comparing vocational service between poor urban and rich urban districts.

To this point the discussion has focused on fiscal discrepancies between poor and rich districts. But there are other ways of looking at the data. It is quite interesting that the poor rural districts, which emerge from the other data as having the lowest ranking on most measures of socioeconomic status and "educational need," spend more per ADA on current expenditures than any other group of districts. We applaud the fact that rural districts are not the lowest spenders in the state, as they are in most states. On the other hand, we are seriously concerned with the plight of the poor urban districts. They spend less per ADA than any other group of districts, and it is doubtful that their needs are really less. In addition, they spend far less per pupil for capital outlay and debt service than do other districts. There are several reasons for this: gross inadequacy of the MFP capital outlay allowance, inability to pass local bond elections, and the fact that Racing Commission money cannot help much in populous counties although it is of substantial benefit in rural counties.

The same comments apply with only slightly less force to the poor urbanized rural districts.

THE SALARY PORTION OF THE MFP

According to Dr. R. L. Johns, the salary portion of the MFP was originally intended to encourage districts to hire better qualified teachers. This type of incentive is most effective when the state salary schedule is similar in level of payments to the district salary schedules. When the district salary schedule is substantially higher than the state salary schedule, the local district must finance most of the burden of hiring teachers with more experience and training. In practice, this has meant that rural districts, with lower salary schedules, have profited most. A higher portion of their total salary costs is covered by the state aid.

In addition, the salary portion of the MFP benefits "rich" districts (those with high assessed value per student) more than "poor" districts. Each district levies a local property tax, a portion of which is required for participation in the MFP and is fully equalized by the state. The remainder of its tax is "local leeway," and is unequalized. The local leeway only a few years ago was seven mills, although it is now four mills and will be three mills next year. With this local leeway tax a rich district could raise more money per pupil than a poor district, and with this additional money it could hire teachers with more training and experience. In turn, the ability to hire such teachers brought more money from the state through the MFP salary portion that is designed to provide more state aid for more experienced and better trained teachers.

In an attempt to see how these two phenomena, one favoring rural districts and the other favoring rich districts, interacted, we did an analysis, categorizing districts into the six classifications previously discussed.[1] The results were as follows:

MFP SALARY ALLOCATIONS

District Classification	Per ADA	Per Instruction Unit[2]
Poor rural	$3.37	$69.42
Poor urbanized rural	–4.84	–99.70
Poor urban	–1.91	–39.35
Rich rural	–7.08	–145.85
Rich urbanized rural	–0.27	–5.56
Rich urban	2.32	47.79

It is apparent from this table that there are differences in the amount of MFP money going to different groups of districts as a result of the salary allocations. But these differences are not as large as might be imagined. In addition, those who might be expected to benefit most from the combined effect of a program that favors rural districts and rich districts are the rich rural districts. Yet these are exactly the districts that benefit least. There are clearly other factors operating to produce this result. One of them appears to be the fact that rich rural districts have a hard time keeping teachers. Beginning teachers tend to stay in these districts only until they can find a job in a more urbanized county. Teachers in poor rural counties, however, tend to be local people who have no intention of leaving their home community. They automatically rise to the top of the salary schedule thereby attracting more MFP salary money.

On balance, we cannot condemn the salary portion of the MFP on the basis of grossly inequitable distributions of money. We must therefore look at the pros and cons of retaining such a method of allocation. According to Dr. R. L. Johns, who devised the MFP, there were two major reasons for the salary allocation:

1. There was a fear at that time (1947) that if the state did not mandate minimum salaries, some of the districts in Florida would hire the cheapest teachers possible, teachers who were untrained and did not have sufficient educational background in education or in substantive areas. The state salary schedule was put in as a floor to guarantee that the districts in Florida did not fall below some kind

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[1] The complete analysis, together with a description of the methodology used, is available from the authors.

[2] Based on an assumption of 20.6 ADA per Instruction Unit, the statewide average. (In 1970-71 there were 1,333,414 ADA, K-12, and 64,717 Instructional Units.)

of minimum in hiring teachers in terms of their educational credentials.

2. In some Florida counties there was a fear that there would be some discrimination against black teachers' salaries as compared with white teachers' salaries if there was not a uniform state salary schedule which discouraged this.

In addition to these two reasons, it is clear that such a way of allocating state money rewards the taking of additional college credits, which may be related to better performance on the job.

Finally, the state salary schedule rewards experience, which also may be related to better performance.

It seems to us that the first two reasons are pretty outdated. Discrimination against blacks presumably would be taken care of by the federal Civil Rights Act. The fear that local educational agencies would hire inexperienced, low-priced teachers who were below some minimum standard may have been true 25 years ago, but state certification standards have obviated this. We feel that these two rationales are no longer important, and Dr. Johns was inclined to agree with us.

The third and fourth reasons in favor of the salary schedule could as easily be reasons against it. There is no substantial research indicating that additional college courses make a person a better teacher. Experience seems to improve teaching performance for a few years, after which there is little additional improvement. The state salary schedule, then, may be rewarding things that are unimportant to teaching performance, and is thus dysfunctional.

Another problem is that the schedule's incentive for further college courses encourages teachers to take more college courses and discourages attempts to use teacher centers or in-service efforts which are not related to college credit. In addition, it distorts the state's priorities for the development of higher education. The state must provide enormous facilities for teacher education and teacher in-service programs at the higher education level because teachers need the courses to get higher on the salary schedule. The teachers need the courses to get more money even though the courses may or may not be related to effective performance.

Finally, the state salary schedule as a basis for distributing money makes the MFP enormously complicated. Not only is it difficult to understand, but the computations necessary to make the allocations are long and involved. Districts find it much more difficult to estimate the amount of their MFP allocation than if the salary schedule did not exist.

On balance, then, we believe the salary schedule portion of the MFP no longer serves a useful purpose and should be eliminated.

THE INSTRUCTION UNIT

The instruction unit has been a part of Florida school finance for many years, and we offer criticisms of it with some trepidation. But there are important defects in the MFP that are caused or intensified by the instruction unit concept.

The instruction unit tends to freeze the thinking of people about how education should be organized. In our intradistrict survey of all 67 districts we found that students are frequently assigned on the basis of 27 students to a classroom.[1] The concept of a teacher and her students in a self-contained classroom as the basic instruction unit may have had validity some years ago. Now the use of this unit, however, inhibits experimentation with alternative instructional modes, such as team teaching, use of paraprofessionals, and teaching in large or small groups according to the subject.

A second problem is the amount of money for "other current expense" associated with each instruction unit. It may be reasonable to find an average allowance for other current expense for the instruction units which actually represent teachers in classrooms. This allowance for other current expense, however, may be a gross underallowance or overallowance for units representing librarians, principals, or other nonteaching personnel.

Third, the method of computing instruction units encourages double counting not only in the vocational program, but also in the exceptional child program. The exceptional child program illustrates this issue well.

Exceptional child programs in which the children are full time are given an instruction unit for each teacher employed, with the provision that the teacher must have a number of pupils between the minimum and the maximum allowed in the MFP for that kind of exceptionality. These children are *not* counted in the basic ADA of the district.

Programs in which the children are part time involve double counting. The children are first counted in basic ADA and then exceptional child units are generated in addition. The net result is some imputed weightings that are quite surprising. Take as an example the Educable Mentally Retarded program. Statewide in 1971-72 there were 1348 teachers teaching 17,041 pupils full time. This comes to an average of 12.6 pupils per teacher. Since the basic program allows 27 pupils per teacher, the imputed weighting of ADA for full-time EMR classes is 27 ÷ 12.6 = 2.14. This compares very favorably with the NEFP finding that EMR exemplary programs cost 1.87 times basic elementary program cost.

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[1] See Section VI, The School-Centered Organization of Instruction.

But in the part-time EMR programs, the weighting is greatly magnified. In 1971-72 there were 349 teachers teaching 7124 EMR pupils in part-time classes. This is an average of 20.4 students per teacher. But the average part-time EMR pupil is in the EMR class only two hours a day, or 10 hours a week. Thus, the part-time EMR teacher has 20.4 × 10 = 204 pupil contact hours per week. A teacher of normal children would have 27 children for 30 hours per week, or 810 contact hours. Then the imputed weighting of the part-time EMR student is 810 ÷ 204 = 3.97. But, in addition, this student is also counted once in the basic ADA. The result is that his imputed total weighting is really 4.97! In other words, it is more than twice as profitable financially to have a part-time EMR class as to have a full-time one. But it is extremely doubtful that the part-time programs are significantly better than the full-time ones. There is actually a teacher hired for each special IU approved, so the MFP salary money is spent for the intended purpose. But the other current expense (OCE) money may be siphoned off to the regular school program.

Doing the same kind of arithmetic on the other exceptional child programs we get the following:

FULL-TIME

	Teachers	Pupils	Pupils/ Teacher	Imputed Weight	NEFP Weight
EMR	1348	17,041	12.6	2.14	1.87
Emotionally Dist.	109	863	8.0	3.38	2.83
Learning Disab.	94	1,305	13.8	1.96	2.16
Trainable MR	323	3,268	10.1	2.67	2.10
Gifted	44	690	15.7	1.72	—
Vision	18	138	7.7	3.51	2.97
Deaf	102	745	7.3	3.70	2.99
Phys. Hand.	79	829	14.9	1.81*	3.64
Speech	—	—	—	—	1.18
Socially Malad.	25	470	18.8	1.43	—

*Comparatively low weight is due to prevalence of single floor schools in Florida, and weather which allows considerable outside activity.

With the exception of the categories of Learning Disabilities and Physically Handicapped, the imputed weightings of full-time exceptional children under the MFP formula are better then the NEFP weightings which were derived for exemplary programs.

The imputed weightings for part-time programs can only be derived for those where the Department of Education can make an accurate estimate of the hours per week the average child spends in the program, as follows:

PART-TIME

	Teacher	Pupils	Avg. Hrs./ wk. per pupil	pupil contact hrs/ teacher	Imputed Weight				
					Spec. Prog.	+	Basic	=	Total
EMR	349	7,124	10	204	3.97	+	1.00	=	4.97
Emot. Dist.	74	2,802	5	189	4.28	+	1.00	=	5.28
Learning Disab.	223	5,833	5	131	2.06	+	1.00	=	3.06
Speech	439	42,058	2	192	4.22	+	1.00	=	5.22

To add a further note on how to finance a regular program with exceptional child money, we have the following: the 1271 IU's for part-time exceptional child programs also generated 1271 ÷ 8 = 159 special teacher services (STS) units. These special teacher service units should have been used for the exceptional child program, since STS units for these part-time students were alloted for their regular needs when they were counted in the basic ADA. But none of these 159 STS units were used in this way. Instead, 208 supervisors and 97 special services personnel are being paid for by exceptional child instruction units, not STS units. They apparently manage to do this by generating IU's based on the minimum allowable teacher load for a program. They then put more students than this in a classroom and use the surplus IU's to hire supervisors. The STS units generated by the exceptional child IU's are then used to hire special teaching personnel who service the regular programs.

In vocational education a similar phenomenon of double counting exists. Although full-time vocational students and part-time students who do not attend the regular program are counted only once, students who attend vocational education part of the day and the regular program part of the day are counted as ADA in both places. Since an ADA pupil accounting does not make a distinction between part-time and full-time attendance, in effect, a part-time student is counted as full-time in both the regular program and the vocational program. Consequently, instruction units are awarded on the implicit basis of full-time attendance in both programs.

The present MFP provisions for the vocational education not located in area vocational-technical centers award an instruction unit for each qualified full-time teacher employed to instruct vocational education (providing that a minimum of 1/2 the required ADA in the basic program to earn an instruction unit attended the vocational class). In most cases, this amounted to a minimum of 13.5 ADA, or 27 divided by 2. Assuming a minimum class size this was an effective weight of 2.0 for vocational education plus a weight of 1.0 for the regular program, or an implied weighting of 3.0.

One recognized problem with the funding process described above was that instruction units were generated without regard to the cost of vocational courses offered. For example, 13.5 ADA in a general business course, a comparatively low-cost vocational course, earned one instruction unit. This was the same as 13.5 ADA in a dental assisting course, a comparatively high-cost course. As a result districts were not encouraged to offer higher cost vocational courses. The Legislature has acted to encourage districts to offer vocational programs consistent with their needs (as determined from labor supply and demand studies and student needs) rather than on the basis of least cost. The Legislature required the State Board of Education to "classify all vocational courses into cost categories for the purpose of determining instruction units." In other words, the funding system for vocational education must explicitly consider the variable costs of vocational courses.[1]

In 1972-73 instruction units for area vocational-technical centers (primarily post-secondary and adult students) were generated on this basis, and in 1973-74 instruction units for all other county-based vocational education (mainly high schools) will be generated on this basis. Thus, state funding of vocational education is in the process of moving to a system which explicitly considers differences in vocational course operating costs.[2] We support this change.

A key aspect of the variable cost funding of vocational education is the move to full-time-equivalent (FTE) enrollment accounting whereby an FTE is defined as 810 student hours of attendance. In other words, part-time vocational education students are counted as a proportion of an FTE and funded accordingly.

However, double counting still exists because part-time vocational students also are counted as an ADA in basic programs. Educators justified this double counting as part of the MFP philosophy whereby special programs (such as vocational education) were to be provided in addition to the basic program. On the other hand, legislators saw the increased offering of vocational education as a shifting of priorities which should be accompanied by a reassignment of resources. Legislative feeling was that students could only be at one place at a time—either in the basic program or in the vocational education program. If more students attend vocational education, then fewer students must be attending the basic program.

With the implementation of the variable cost funding for vocational education, the argument for double counting as a means of generating additional funds became invalid. Therefore, the Legislature mandated its viewpoint by requiring in 1973-74 that "the attendance of students may not be counted more than once in determining instruction units."[3]

In sum, the instruction unit system has been subverted in unintended ways. The original weightings of pupils in expensive programs have been grossly distorted. This distortion has resulted from the additional weightings from double counting in the part-time programs, and by the diversion of STS units earned in the exceptional child program to the regular program. The result is expenditures on some special programs that are far out of line with practices in other states, or with the recommendations of the National Educational Finance Project.

PUPIL ACCOUNTING

All of these problems with the instruction unit lead us to suggest strongly its abandonment or substantial modification. We favor the system of weighted pupils which has been put forth by the NEFP. The use of such weightings does not confine educational thinking to the traditional classroom with 27 students. And because the weights for the special programs are explicit and are the only ones that are used, it will be clear how much emphasis is being given to these programs.

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[1] See Attachment C for an explanation of this variable cost funding process.

[2] The variable cost funding process considers operating costs only. It does not account for differences in capital outlay for facilities.

[3] In 1971-72 the Legislature made a first step in this direction by requiring that 1/2 the instruction units generated for useful home economics vocational education be subtracted from the basic ADA instructional units.

We recommend that the system of accounting for pupils in all programs be the FTE concept. For each program, the FTE would be the number of students enrolled in the program times the ratio of the number of hours per week the student attends that program to the number of hours per week a full-time student at that grade level normally attends school. This system of pupil accounting eliminates all double counting in one stroke.

After the FTE's are counted for all programs in this way, they are then weighted by the appropriate multiplier for each program. If it seems desirable to preserve the instruction unit, we would recommend that the weighted FTE thus derived be divided by 27 to get the number of instruction units for the district. These instruction units would *not* be tied to teachers, however. Consequently, there would be no requirement that a teacher be hired for each instruction unit. There would be no state salary schedule on which teachers would be placed. And there would be no separately alloted STS or supervisory units.

An example of how these calculations might work out is shown below. Assume a district with a total of 10,250 students. Five hundred of them are kindergarten students attending half-day. Each kindergarten student is counted as .5 FTE. Two hundred attend an Educable Mentally Rtarded (EMR) program one-half day and the basic program one-half time.

Program	FTE	Weight	FTE Weighted	Instruction Units (Weighted FTE ÷ 27)
Kindergarten	250[1]	1.30	325	12.04
EMR	100[2]	2.14	214	7.93
Basic	9400[3]	2.00	9400	348.15
Total	9750		9,939	368.12

[1] 500 students times .5 equals 250 FTE.

[2] 200 students times .5 equals 100 FTE.

[3] 9300 students in basic program, plus 200 EMR students times .5 (EMR students are one-half time in basic program) equals 9400 FTE.

Computation of FTE student enrollment in this way could be made during one week in the fall and one week in the spring thereby simplifying attendance accounting. The total FTE of the various programs operated by the district must be equal to the total full-time-equivalent enrollment of the district. Not only would this relieve schools of the necessity of state-mandated attendance accounting, but it would eliminate the problem that would occur if the accounting were done in a week when attendance was low because of storm, epidemic, or whatever.

We do not have any special wisdom regarding how much weight should be given to any particular program. The NEFP weights are based on a very small sample of "exemplary" programs. The cost data were a by-product of the study of early childhood and elementary education done by William P. McClure for the NEFP. But within the money and time available to us it would be impossible to do a cost study of our own. It is necessary for us to recommend some weights, though, in order that we may cost out our total recommendations. We have chosen to do so on a common-sense basis taking into account the present imputed Florida

Program	Florida Full-Time	Florida Part-Time	NEFP	Calif.	R.I.	Minn.	N. J.	Our Recommendation
Grades 1–6	1.00	—	1.00	1.00	1.00	1.00	1.00	1.00
Grades 7–9	1.00	—	1.20	1.15	1.30			1.00
Grades 10–12	1.00	—	1.40	1.20	1.30			1.00
Kdgn	1.08	1.35	1.30	1.00	1.60			1.30
EMR	2.14	4.97	1.87	2.10	2.10			2.14
TMR	2.67	—	2.10	3.10	3.60			2.67
Ph. Hand.	1.81		3.64	3.40	3.20			1.81
Speech	—	5.22	1.18	4.30				4.30
Deaf	3.70		2.99	4.40				3.70
Visual	3.51		2.97	4.40				3.51
Emotional	3.38	5.28	2.83					3.38
Sp. Lrn. Dist.	1.96	3.06	2.16	4.30				1.96
Gifted	1.72		1.14					1.72
Vocational	1.61		1.80		1.80			1.61
Compensatory	1.00		2.06			1.50	1.75	1.50
Adult	1.80	1.80						1.20

weights, the NEFP recommendations, and the weights used in some other states for which we were able to get data. The information is shown below.

We are not recommending a higher weighting for grades 7-9 or 10-12 in the regular program as is done in some states. Florida does not have this kind of weighting now, and we feel it would be a step backward to recommend it. There is too little known about the level at which we should be spending the most money. In addition, such weightings would make little difference, because all of Florida's districts contain all twelve grades, and the percentage of the total student body at each of the levels is relatively constant across districts.

The weighting of 1.30 for kindergarten may seem high, when it is realized that most kindergarten children attend only a half day. But this illustrates the kind of FTE computation we are recommending. A group of 20 children attending kindergarten half a day for a full year would count as 10 FTE. This would be weighted by the factor of 1.3 to give 13 weighted FTE.

Most of the weights for the exceptional child program are based on the present weights for full-time exceptional child programs in Florida. The exceptionally heavy weights now used in part-time programs would be reduced to full-time level.

With all of this explanation, it must be said that the weights we suggest are somewhat arbitrary. We consider the precise weights a non-critical part of our recommendations and would be willing to go along with any reasonable weights. We recommend that the Department of Education and other researchers embark upon a cost-effectiveness analysis to help determine the best weights for future use. (See J. Alan Thomas, *The Productive School*, for suggestions on use of cost-effectiveness analysis for such purpose.)

We stress that while districts should be free to spend the MFP money they earn from their weighted FTE pretty much in the ways they determine, a district can only earn weighted FTE for a special program by having the students actually enrolled in such a program meeting state standards.

CAPITAL OUTLAY AND THE MFP

The matter of capital outlay is discussed at some length in a later section of this report. We wish here merely to indicate the tie between the inadequate state allocations for capital outlay and the MFP allocations for the operating budget.

Over the years, the state allowance for capital outlay has been particularly inadequate for some districts. These districts have compensated by "robbing" money from the operating budget, or by passing local bond authorizations. Where districts have been unwilling to ask for bond authorizations, or where the voters have refused to pass them, a cumulative deficit of classroom space resulted.

The cumulative deficit has had an undesirable effect on total MFP money. A district that has classroom space available can institute a kindergarten, exceptional child, adult, or vocational education program. Because of the fact that required local effort does not increase at all when these additional special units are acquired, these programs are, in effect, fully funded by the state. In many cases, the amount of money that a district gets for one of these special programs may be more than it costs to operate the program. The excess can be drained off into the regular program. Thus, a district that can manage somehow to provide classroom space for a special program can then make itself eligible for continuing operating expense aid from the state. A district that is not able to find such classroom space must forego offering the special programs and the state aid that goes with them.

DIFFERENCES IN STATE ALLOCATIONS FOR SPECIAL PROGRAMS

In order to determine the differences among districts in state allocation for special programs, we undertook an analysis of the MFP salary allocations.[2] The analysis is by districts grouped into our six-way classification. Conceptually, the amount of MFP salary money received per ADA by a district could be higher than the state average for three reasons:

1. The district could have a higher required local effort because of having a higher assessed valuation per ADA.
2. It could hire teachers more highly placed on the state salary schedule than the average.
3. It could be entitled to more instruction units per ADA than the average.

We did an econometric analysis that broke differences in MFP salary money per ADA into the portions attributable to these three reasons. Within the third category, we looked separately at differences in allocations attributable to differences in basic units, kindergarten units, exceptional child units, vocational education units, adult units, and ratio units. The results are shown in Table IV. There is a striking difference here between the poor rural districts and the poor urban districts. The poor rural districts receive $5.28 more than the state average per ADA in MFP salary money as a result of having more kindergarten pupils; they receive $1.35 more because of having more exceptional child pupils, $5.99 more as a result of more vocational education pupils, and $1.15 more because of having more adult education pupils. The total for these four reasons alone is $13.77 per ADA, or about $372.00 per classroom. On the other hand, poor urban districts received $3.82 less than the state average because of having fewer kindergarten pupils, $0.28 less because of fewer exceptional child pupils, $4.48 less because of fewer vocational education pupils, and $.98 less because of having fewer adult education pupils. The total for these four is $9.56 per ADA, or about $258.00 per classroom. The difference between poor rural and poor urban districts is around $630.00 per classroom.

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[2] The detailed analysis, including the methodology used, is available from the authors.

THE COMPLEXITY OF THE MFP

The MFP, as originally conceived, was relatively simple and understandable. Over the years, piecemeal changes and additions have been made. Each change was designed to take care of a problem affecting some districts. The overall impact of these changes has never been adequately examined. The whole system of state school finance has gotten so complicated that only a handful of people in the state currently understand it. Each year another fix-up job increases the complexity. This is not unusual; it happens in every state. It is time to make major changes and simplifications in the program of Florida school finance by sweeping away most of the underbrush that has grown up over the years. We realize that the underbrush will start to grow again, and in ten or fifteen years it will again be necessary to simplify the program.

In 1970-71, districts received state money from a variety of different pockets. The categories shown in the Commissioner's Report are:

- Operating funds
  - MFP instructional salaries
  - MFP transportation
  - MFP other current expense
  - MFP education improvement expense
  - MFP recalculation
  - MFP no loss guarantee
  - Racing Commission
  - State free textbooks
  - Ad valorem tax equalization
  - State forest funds
  - Driver education program
  - State boat license tax
  - State mobile home tax
  - Retirement matching
  - Exceptional child funds
  - School food supplement
  - Other state sources
- Debt Service Funds
  - Withheld for SBE bonds
  - Cost of issuing SBE bonds
  - Racing Commission
  - SBE bond reserve fund
  - Capital outlay and debt service distributed to counties.
- Capital improvement funds
  - Capital outlay and debt service distributed to districts
  - Driver education program
  - School construction fund
  - Interest on undistributed CO & DS funds
  - Exceptional child facilities fund
  - Other state sources

Each of these categories involves distribution requiring complicated calculations and having differential impacts on districts. We believe the whole system should be greatly simplified, with most of the separate allocations being eliminated. We would see the allocation categories looking something like this:

- Operating funds
  - MFP general operating money
  - MFP compensatory education money (initially earmarked funds, but to be merged into the general operating money after a few years)
  - MFP transportation money
- Debt service funds
  - State payment of principal and interest on district bonds
- Capital outlay funds
  - State allocation for specific capital outlay projects

SUMMARY

Our findings, then, are:

1. The present system of state school finance conforms better to the *Serrano* criterion than that of most states, but may be unfair to some groups of districts in operating funds and to most in capital outlay funds.
2. The salary portion of the MFP is needlessly complicated and no longer serves a necessary function.
3. The instruction unit and the method of computing it have contributed to rigidities in school organization, double counting, and excessive weighting in exceptional child programs.
4. Insufficient classroom space, partly caused by inadequacy of the capital outlay portion of the MFP, has led to inadequate provision of needed programs in some districts.
5. The MFP, and the other state programs for funding elementary and secondary education have become unnecessarily complicated and should be simplified.

Figure I

State and Local Operating Money per Pupil in ADA
Compared to Assessed Valuation per Pupil in ADA, 1970-71

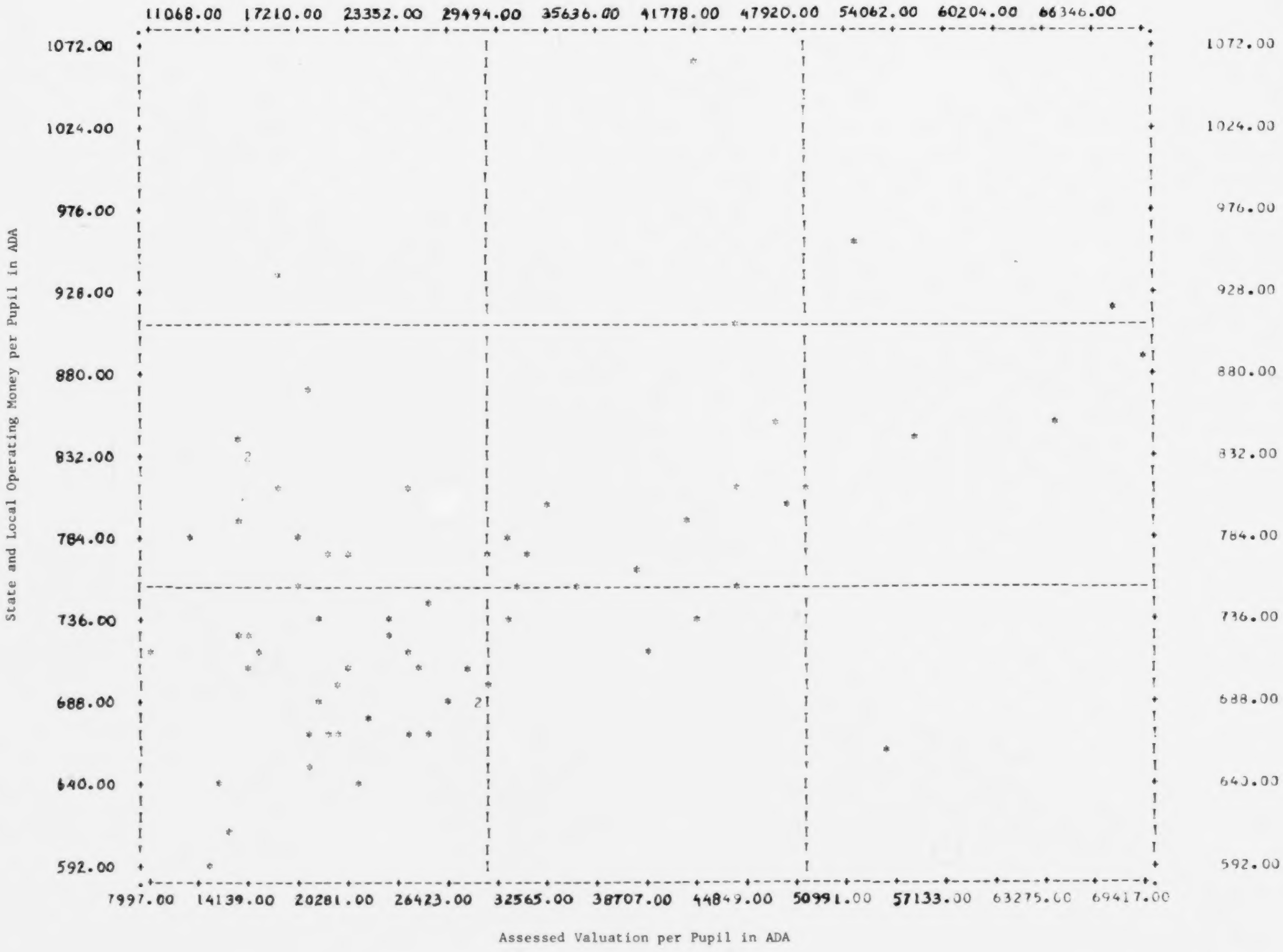

Figure II

State and Local Operating Money Per Pupil in ADA
Compared to Equalized Assessed Valuation Per Pupil in ADA, 1970-71

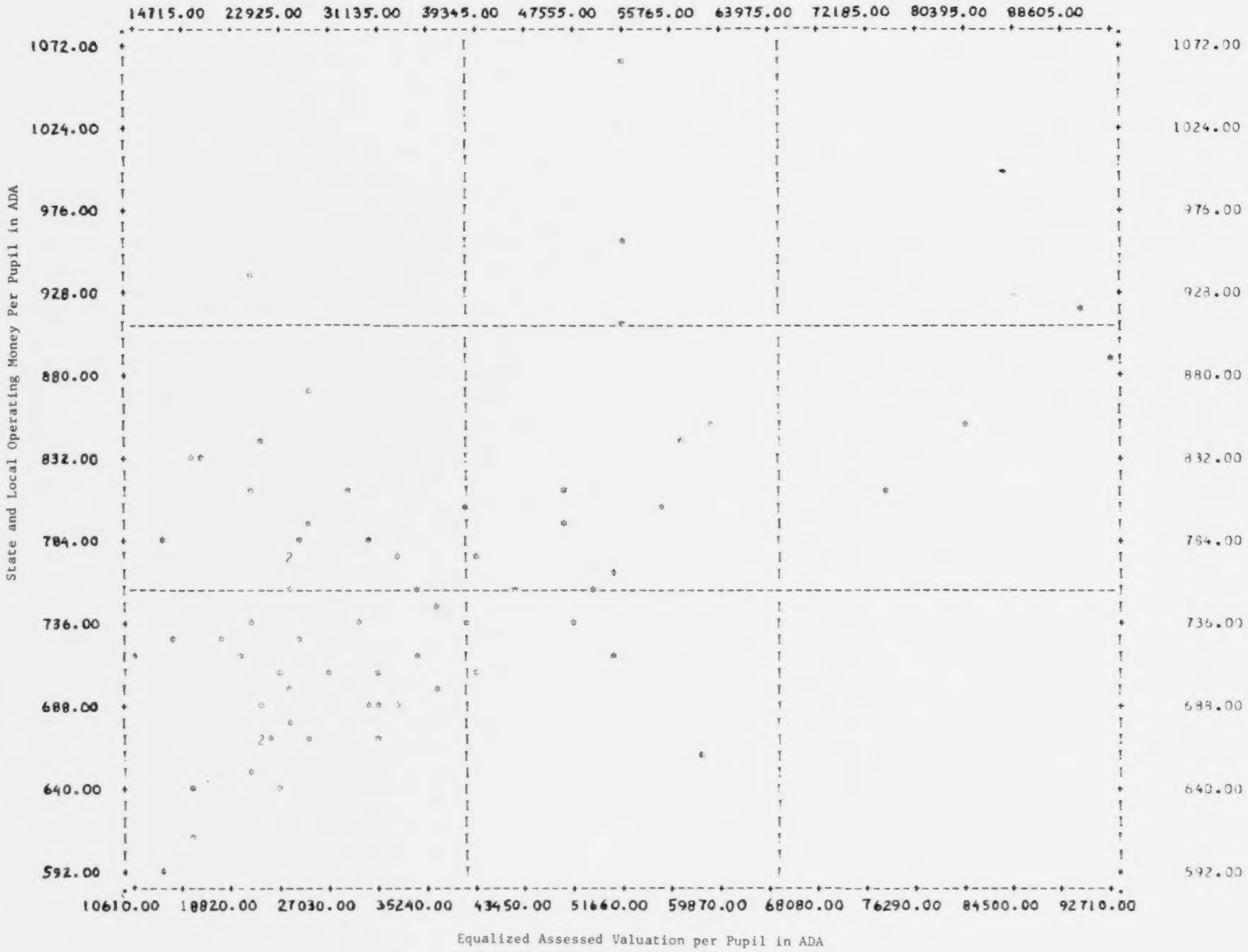

TABLE I

SOCIOECONOMIC INDICATORS FOR CATEGORIES OF DISTRICTS

	Poor Rural	Poor Urbanized Rural	Poor Urban	Rich Rural	Rich Urbanized Rural	Rich Urban
Percent population change, 1960-1970	11.6%	30.7%	40.9%	44.2%	43.3%	48.8%
Percent urban	14.9%	57.6%	87.1%	16.5%	61.1%	93.6%
Percent Negro	24.6%	17.5%	16.1%	17.6%	15.9%	13.4%
Percent crime in population 6-18 years old	1.0%	2.7%	4.0%	2.8%	2.8%	3.2%
Percent of children on assistance	11.1%	7.5%	7.6%	8.3%	7.5%	7.2%
Percent 14-17 in school	87.2%	90.6%	91.9%	85.9%	86.7%	91.9%
Med. years schooling of adults	9.6	11.6	12.1	10.7	11.6	12.2
Percent with income below poverty level	26.3%	17.0%	12.6%	19.8%	16.2%	9.8%

TABLE II

INDICATORS OF SCHOOL PROCESS AND OUTPUT

	Poor Rural	Poor Urbanized Rural	Poor Urban	Rich Rural	Rich Urbanized Rural	Rich Urban
Pupil-teacher ratio	21.8	22.8	24.3	21.7	22.3	23.8
Avg. salary inst. staff	$7789	$7760	$8153	$7827	$8364	$9519
Inst. personnel Rank II and higher	23.9%	22.3%	23.0%	23.8%	27.5%	31.3%
Ratio teachers to support staff	11.3	5.6	6.7	9.6	4.8	3.8
Ninth grade verbal score	26.2	29.2	29.4	27.5	29.4	30.8
Ninth grade quant. score	24.8	27.3	27.4	25.6	27.6	28.5
Percent teachers resigning	21.7%	18.8%	17.1%	18.4%	19.2%	14.2%

Source: Raw data from which tables I and II were calculated were furnished by Richard Kurth, Bureau of Research, Department of Education.

TABLE III

FINANCIAL MEASURES OF SCHOOL INPUTS

Revenues	Poor Rural	Poor Urbanized Rural	Poor Urban	Rich Rural	Rich Urbanized Rural	Rich Urban
Federal						
ESEA I money	$ 68.57	$ 31.59	$ 20.89	$ 49.53	$ 38.16	$ 23.59
PL 874 money	4.04	24.55	23.76	1.34	3.69	6.46
Federal money through state	57.65	26.18	26.41	43.49	34.65	24.89
Other federal money	0.47	1.52	0.35	0.02	0.48	19.17
Total federal money	130.74	83.83	71.40	94.37	76.97	74.11
State						
MFP salary money	295.75	265.53	256.64	218.15	224.29	229.58
MFP transportation money	18.23	11.62	6.76	12.19	8.53	4.28
MFP other money	194.05	178.95	172.23	173.40	167.49	165.51
Racing Commission money (for current expenses)	65.69	18.75	4.06	51.88	9.40	1.04
Other state money	50.57	48.91	47.23	41.73	39.71	39.78
Total state money	624.30	523.77	486.92	497.35	449.42	440.19
Local						
Local taxes	139.39	156.17	183.51	307.95	313.52	328.46
Other local money	5.34	9.72	12.07	6.06	8.12	11.03
Total Local	144.72	165.89	195.58	314.00	321.64	339.50
State and local current revenue (excluding MFP transportation)	750.79	678.04	675.44	799.16	762.53	775.41
Total state and local current revenue	769.02	689.66	682.50	811.35	771.06	779.69
Total current revenues	899.76	773.49	753.90	905.72	848.03	853.80
Current expenditure (excluding transportation expenditure)						
Total Current expenditure	849.62	741.11	740.18	833.30	818.24	840.53
Capital expenditure						
Capital outlay	108.25	144.95	85.38	176.62	201.57	142.87
Debt service	42.71	59.96	40.87	49.75	55.28	51.63
Capital outlay + debt serv.	150.96	204.91	126.24	226.36	256.85	194.49
Bonded indebtedness	417.44	566.94	402.65	479.03	610.60	504.30
Assessed valuation	16,003	17,601	20,034	38,678	38,683	39,524
Equalized assessed valuation	20,485	21,053	21,749	48,249	46,896	45,108
Assessment ratio	73.6%	79.0%	90.5%	79.1%	81.1%	84.2%

Source: Raw data from which this table was calculated are from the Report of the Commissioner of Education, 1970-71.

TABLE IV

ANALYSIS OF MFP SALARY ALLOCATIONS

Group	Dif. from State Avg. Entitlement	Required Local Effort Allocation	Remaining Difference	Attributable to Differences in							
				Basic IU	Kgdn. IU	Excep. IU	Voc. Ed. IU	Adult IU	Ratio IU	Schedule Placement	Inter-action
Poor rural	$52.89	$29.93	$22.96	$6.64	$5.28	$1.35	$5.99	$1.15	$1.01	$3.37	$0.2
Poor urbanized rural	21.98	25.52	−3.54	−0.09	6.26	0.36	−3.39	−1.34	−0.48	−4.84	0.0
Poor urban	8.64	21.17	−12.53	−1.01	−3.82	−0.28	−4.48	−0.98	−0.12	−1.91	0.0
Rich rural	−9.71	−11.43	1.72	3.13	0.47	−1.61	4.67	1.83	0.51	−7.08	−0.2
Rich urbanized rural	−7.21	−14.68	7.47	0.08	1.57	1.40	3.91	−0.01	0.81	−0.27	−0.0
Rich urban	−12.71	−14.10	1.39	−0.70	−0.38	−0.51	0.29	0.47	−0.08	2.32	0.0

SECTION III
FINANCING CAPITAL OUTLAY

Financing Capital Outlay and Debt Service

INTRODUCTION

We believe that the quality of the physical setting in which a child receives his education should not be a function of the wealth of the school district where he happens to live. Florida has used a joint state-local system for financing construction. But the state allotments have been insufficient to keep pace with burgeoning local enrollments and obsolescence of facilities. This is particularly true in fast-growing and poor school districts. The state mandate to initiate kindergarten in fall 1973 will only add substantially to the existing facilities crisis in many counties.

Florida's voters in many school districts have been unwilling to approve local bond issues. Indeed 28 counties, some poor and some rich, have never passed a single construction bond issue. (See Appendix A). In such a situation, the physical facilities of a child's education depend primarily on the composition and values of the voting population in his resident county and the assessed property value. There does not appear to be any trend toward increased local willingness to fund construction. The voters, however, overwhelmingly passed in November 1972 a state bond issue providing an additional statewide bonding capacity of $197,906,881. This indicates that the voters see school construction as a state responsibility.

NATURE OF THE PROBLEM

Florida has included capital outlay as part of the MFP but has not increased the money sufficiently to cover a larger percent of the costs. School building costs constitute the second highest expenditure category, 12.5%, exceeded only by teachers' salaries. The 1972 Legislature raised the construction allocation from $400 to $600 for each instruction unit allocated in the 1967-68 MFP, and for "growth units"—those units in the current year's MFP which are in excess of 1967-68 units—the increase will be to $800. The voters in November 1972 placed these allocations in the Constitution so that state bonds can be sold. A rule of thumb is that $1,500 per pupil is needed for capital outlay compared to about $29 per pupil in the MFP. Current Florida contracts average $1,577 per elementary pupil and $2,249 per secondary pupil (the range is $960 to $1,803 in elemantary and $2,322 to $2,982 in secondary). Contracts for special programs—exceptional children, vocational education, etc.—are even higher.

The sources of capital outlay funds 1946-1971 are presented below in Table I.

TABLE I
CAPITAL OUTLAY FUNDS 1946–1971

Sources of Funds	Expenditures	Percent of Total
State:		
Capital Outlay and Debt Service Funds (MFP)	$ 172,470,306	10.3
State Board of Education Bond Funds (SBE Bonds)	265,995,281	15.9
State School Construction Funds (no longer exists)	193,624,342	11.6
EIE (no longer exists)	8,324,029	0.5
Other State Funds including Exceptional Education	31,352,421	1.9
SUB TOTAL (State)	671,766,379	40.2
Local:		
County Current and District Funds (non-MFP)	440,089,662	26.4
District Number One Bond Funds (local funds)	452,646,119	27.1
SUB TOTAL (Local)	892,735,781	53.5
Special:		
Race Track Funds	59,674,805	3.6
Federal:	45,420,629	2.7
TOTAL	$1,669,597,594	100.0

The state collects data on needs through periodic county surveys, but these surveys accept the local districts' criteria for need. Conceivably, there could be 67 different need criteria for 67 counties. In order to derive some uniform figures we asked the Bureau of School Facilities to prepare tables of existing school facilities and projected capital outlay needs (see Appendix D at the end of this section). This analysis separates immediate needs (71-72) from long-term needs (1967-77). A county like Bay demonstrates that elementary pupil enrollment will decline so dramatically by 1976-77 that it would be unwise to build facilities to meet the current deficiency. Counties that need more space in 1971 but less space in 1976 are included in Appendix D. These figures are subtracted in the totals so the existing need for elementary is $49.71 million while the 1976-77 elementary need is $46.63 million. We believe the 1976-77 figures are the most relevant for planning.[1]

The next two tables (Tables II, III) show a total need in 1976-77 of $892.8 million with the bulk of the backlog at the secondary and kindergarten levels. It is in part this state mandate for kindergarten that will require a large increase in local construction funds in future years.

We have heard extensive testimony that facility constraints are distorting and dictating the substance of educational programs. This is especially true in fast-growing and poor counties. For example, in Polk County there are long waiting lists for classes for the mentally retarded, because the county does not have the space to start new programs. Hillsborough has the operating money to start kindergarten but insufficient money for facilities.

TABLE II

K-12 TOTAL ESTIMATED PROJECTED CAPITAL OUTLAY NEEDS, 1976-77*

	Total Capital Outlay Need 1976-77
Alachua	$11,591,629
Baker	1,892,265
Bay	6,376,849
Bradford	829,050
Brevard	
Broward	111,689,802
Calhoun	267,128
Charlotte	**2,433,468
Citrus	2,301,808
Clay	7,437,663
Collier	14,258,678
Columbia	3,227,135
Dade	249,371,280
DeSoto	4,812,519
Dixie	1,394,989
Duval	**16,331,388
Escambia	19,673,693
Flagler	848,316
Franklin	2,387,407
Gadsden	
Gilchrist	
Glades	
Gulf	
Hamilton	418,277
Hardee	3,401,774
Hendry	712,984
Hernando	7,100,863
Highlands	681,736
Hillsborough	41,740,218
Holmes	844,392
Indian River	3,954,556
Jackson	2,042,395
Jefferson	690,957
Lafayette	115,136
Lake	19,157,576
Lee	19,631,913
Leon	10,784,000
Levy	
Liberty	1,264,095
Madison	226,609
Manatee	11,152,102
Marion	1,155,985
Martin	10,618,898
Monroe	2,110,135
Nassau	707,849
Okaloosa	31,963,155
Okeechobee	4,789,875
Orange	25,665,366
Osceola	3,909,550
Palm Beach	70,007,694
Pasco	26,267,423
Pinellas	38,486,532
Polk	44,896,719
Putnam	5,299,537
St. Johns	1,700,647
St. Lucie	19,775,104
Santa Rosa	2,754,163
Sarasota	3,545,510
Seminole	4,072,850
Sumter	2,000,040
Suwannee	**1,661,341
Taylor	375,356
Union	
Volusia	21,275,620
Wakulla	687,731
Walton	1,324,815
Washington	
TOTAL	$892,776,541

*Includes contract costs, legal and administration fees, architecture, furniture, site improvement, and site acquisition.

**Revised, March 1973.

Prepared by Department of Education, Bureau of School Facilities; December, 1972.

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[1] The districts that have immediate needs for facilities that will disappear with an enrollment drop by 1976 should not be ignored. We suggest that the state may provide relocatable facilities, and then move them to other districts when the need has passed. This has already been done extensively within some large, fast-growing districts in other parts of the country, like San Diego. The ability to move buildings from one district to another as needs change is an advantage of state takeover of capital outlay and debt service.

TABLE III

	Existing Capital Outlay Need, 1971–72 (000)	Projected Capital Outlay Need, 1976–77 (000)
Kindergarten	$ 28,940.1	$153,127.6
Elementary	39,530.5	46,631.9
Middle School	41,426.7	71,564.0
Junior High School	107,013.1	180,486.9
Senior High School	69,060.7	239,393.8
Total Contract Costs	285,971.0	691,203.8
Add. Legal and Administration, Architecture, Furniture, Site Improvement and Site Acquisition	83,761.2	201,572.7
TOTAL CAPITAL OUTLAY	$369,732.2	$892,776.5

Garvue reports:[1]

> A total of 103 schools in 17 districts operated under such schedules (combined, double, or triple sessions) based upon data taken directly from the 1971-72 state accreditation reports by the writer of this report. Districts included Brevard, Broward, Collier, Dade, Duval, Escambia, Hernando, Highlands, Hillsborough, Indian River, Monroe, Palm Beach, Pasco, Pinellas, Polk, Putnam, and Volusia. The membership of the schools operating extra sessions statewide included: High school—106,281; middle school—56,797; and elementary school—12,050; or a grand total of 175,128 students. Dade County's total alone was 85,925 while Broward was second with 24,408.

ALTERNATIVE REMEDIES

Any state program should adjust its cost estimates for three major factors:

1. annual fluctuating costs such as inflation of construction components.
2. differential costs associated with the educational program to be housed—e.g., vocational education versus kindergarten.
3. intrastate variations depending on land costs, site development, etc.

Given these factors there are three basic ways of determining needed project costs.

1. The state can establish an approved project cost based on the number of pupils to be accomodated and program to be housed. Factors relating to the program would be based on standardized space and facility requirements, and those related to dollar costs would be based on regional construction indexes including differing costs for land acquisition and preparation. These standardized amounts (often per square foot) would be modified by the factors included in our preceding tables on needs. The state then gives the money to local districts with very few strings.
2. State determines the cost of an "approved local project." The state approves architects' and working drawings and specifications. The Fleischman Commission in New York recommended that the state would award contracts and manage construction. The advantage of central administration presumably would be economies afforded by utilization of modern and complex methods of technology, construction, and management. Bulk purchasing, market aggregation, research, and information sharing can probably be best implemented by state administration.
3. Construction is included with the foundation program and combined with foundation units of need such as pupils or instruction units. Florida has followed this route and intensified it through the 1972 constitutional amendments creating an additional $197.91 million of local bonding capacity. The increased local allotments per instruction unit can be used as backing for SBE bonds issued on behalf of the district up to 90 percent of the district's MFP capital entitlement.

Any of these systems must consider existing local debt service from locally approved bond issues. We recommend full state assumption of capital outlay. We cannot in fairness advocate a program that would establish a dual system of building aid: full state assumption of new buildings but continued local responsibility for bond repayments. Indeed such a scheme would penalize counties that have voted to tax themselves for better school facilities. In effect, taxpayers who waited would receive more state aid than those who built schools when rapid enrollment growth began. A comparison of the expenditure pattern of Broward County with a large amount of local bonds ($1,140 per

TRANSFER OF FUNDS FOR OPERATING TO CAPITAL OUTLAY PER ADA

	Broward	Escambia
1966–67	5.30	14.86
1967–68	9.88	29.26
1968–69	25.06	32.00
1969–70	.36	16.21
1970–71	.26	18.46

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[1] Robert J. Garvue, *Financing School Construction in Florida*, January, 1973 (unpublished preliminary report of study done for the NEFP).

ADA) and Escambia with none shows the differences caused by local bonding.

This table shows that Escambia must continually divert money from instructional purposes to make up for inadequate state aid and the unwillingness of Escambia voters to approve local construction bonds. In sum, we favor state assumption of existing local debt service as well as capital outlay.

PREFERRED PROGRAM

Of the three alternatives for full state assumption of capital outlay we favor No. 1 given the Florida context. Building funds would be raised by the existing State BuildingAuthority, which finances construction of state buildings including universities. The Authority would issue general obligation bonds that carry the lowest possible interest rate and would be the most attractive to investors. Issuance of debt in this fashion would have beneficial effects beyond disassociating the quality of local school facilities from local property tax wealth or the disposition of local voters. Substantial savings in time and overhead could result from pooling underwriting and issuance procedures. Local districts often lack the size and expertise to obtain information to maximize results in timing and marketing bonds. Moreover, very small school districts lack access to the market and have lower credit ratings than the state. Below we have estimated the costs under various interest rates and terms for bond financing the entire capital outlay backlog.

ESTIMATES OF ANNUAL BOND COSTS TO FINANCE ENTIRE CAPITAL OUTLAY BACKLOG*
(thousands)

	Term of Bonds		
Interest Rate	20 Years	25 Years	30 Years
6.0%	$ 77,850.1	$ 69,841.9	$ 64,860.2
5.5	74,743.3	66,601.1	61,467.7
5.0	71,645.3	63,352.1	58,084.0
4.5	68,636.7	60,208.9	54,816.5

Source of Amortization Rates: Florida Department of General Services, General Counciland Director of Bond Finance
* Uses a level debt service plan

No portion of the State Authority's debt would be linked to any particular school district thereby severing the current constitutional tie to the MFP. As our needs survey showed, the current MFP formula by tying construction to instruction units does not accurately measure priority need at this time. Some counties will have excess capacity by 1976-77 but yet would continue to receive construction funds under the MFP. Other fast-growing districts will not receive nearly enough under the MFP formula. State assumption requires the state to establish uniform needs standards. Our tables provide an initial approach to this problem and point out the priorities. State funds can then be concentrated in hard-pressed school districts rather then spread all around through the MFP. Without a widely accepted need survey, the state will have no basis upon which to ration funds or decide which districts are understating their estimates of physical capacity.

After gathering uniform data on local needs and capacity, the state computes a district entitlement to be financed from state bond proceeds. The districts are then provided the flexibility to build the space they need to the design they like. The state would pay the actual cost for each project or the state allowance for the number of square feet involved, whichever is less. While the state allowance would be based on 100% of representative actual costs of buildings that meet state standards, districts would be free to spend more than this if they wished.[1] The state could provide a state file of architectural designs for schools that districts could use if they wish. Advantages of such a state file would be:

1. lower architectural fees.
2. bidders will become familiar with a design and can share their bids.
3. problems that show up in the design can be corrected for future users.

The state technical assistance should encourage flexibility in facilities acquisition. New facilities should be capable of responding to new or changing elements in the educational process. Schools must be able to accommodate constant change in the educational approaches such as grouping, staff utilization, curriculum and teaching hardware.

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[1] One way in which the amount of the state-approved cost for a project could be determined would be to put the project out to bid with two alternatives. One alternative would be designed to state standards. The other would include such additions of space or quality of materials as the district desired. The state would pay the amount of the successful bidder's bid on the first alternative; the district would pay for the additional cost of extra quality or space.

This has the advantage of adjusting the state payment to actual bidding conditions rather than to a predetermined cost per square foot adjusted by a cost-of-construction index. It has the disadvantage of encouraging collusion between district and bidders to make the bid on the first alternative artificially high in order to keep local cost down. We see this as such a danger that we cannot recommend this alternative.

While we recommend that districts be allowed to build in excess of state standards for quality and space if they wish, we recommend that the local money for this be required to come from operating funds. We do not believe that school districts should be allowed to issue local bonds and levy a tax override for the resulting debt service, for this would probably result in state standards lagging behind inflation, covering a smaller percentage of the full cost of construction each year. Consequently, districts would be required to issue local bonds to build to an acceptable standard. We would soon find the state in the same situation as now exists.

We do not favor detailed state supervision of each phase of the construction process similar to alternative number 2. Detailed state procedures are likely to stress uniformity when diversity and flexibility are needed. The state should provide regional services to small school districts, but 75 percent of Florida's ADA is in 11 large school districts. These districts are large and diverse enough that they should be able to hire personnel with competence equal to state employees.

SITE COSTS

A major factor causing variations between school districts in total construction costs is site acquisition and preparation. Florida has everything from very expensive inner-city land to swampy areas that need large scale drainage. From 1946-1971 site costs have accounted for only 7.4 percent of total capital outlay expenditures. But this overall figure masks enormous differences among counties. Even though school sites are often purchased in rural areas for $1,000 per acre, a recent 25-acre site in Dade County cost $35,000 per acre. Site improvement for this 25-acre site increased its total cost from $875,000 to $1,000,000 before the vocational school could be built.

Consequently, the State Department of Education would approve in detail only this one item—site costs. A local district would need state approval of the site to begin any project. The state would consider the proposed site in terms of its place in a comprehensive, long-term school building program, the area required for outdoor education activities, educational adaptability, environment and accessibility, soil conditions, racial integration, and initial and ultimate cost. Once the state had approved the site cost, then the district could go ahead and use its allotment from the State Authority Bonds to build the type of school it prefers.

Our need figures have been adjusted for intercounty differences in total construction costs. We used Leon as 100 and adjusted construction costs through methods used by private construction services based on their actual costs and bidding procedures. The range of these variations is illustrated below:

County	Elementary School Costs Per Square Foot	Secondary School Costs Per Square Foot
Alachua	$18.02	—
Brevard**	—	$21.06
Broward**	16.99	16.42
Dade**	25.42	32.61
Gulf	—	14.40
Highlands	15.69	—
Leon	16.58	16.88
Manatee	19.74	—
Marion	—	16.87
Okaloosa	15.49	19.60
Palm Beach**	22.99	16.01
Pinellas**	20.16	—
Seminole	16.88	18.90
TOTAL COST PER SQUARE FOOT	$19.09	$19.12

Elementary school construction costs during 1968-69 averaged $20.37 per square foot in metropolitan counties** and $17.07 per square foot in all other counties.

Secondary school construction costs during 1968-69 averaged $18.75 per square foot in metropolitan counties** and $17.21 per square foot in all other counties.

*Information appearing in this table was taken from OE-4038, Report of Contract Awarded for 1968-69, which is the official form used by the United States Office of Education.

**A metropolitan county is defined as having a population of 200,000 or more inhabitants.

APPENDIX A

FACT SHEET: BOND ELECTION RESULTS, 1964 TO JUNE 1972

Date	County	Amount	Results
1964	Palm Beach	20,500,000	Approved
1965	Brevard	20,000,000	Approved
October 1966	Alachua	11,800,000	Rejected
October 1966	Polk	16,500,000	Rejected
November 1966	Hardee	1,240,000	Approved
Nov. 8, 1966	Collier	3,770,000	Approved
Nov. 8, 1966	Okaloosa	2,930,000	Approved
Nov. 8, 1966	Suwannee	1,980,000	Approved
Nov. 8, 1966	Volusia	8,260,000	Rejected
*December 1966	Charlotte	3,900,000	Rejected
*March 1967	Charlotte	3,900,000	Rejected
Sept. 26, 1967	Sarasota	10,975,000	Rejected
November 1967	Hillsborough	48,000,000	Rejected
Jan. 23, 1968	DeSoto	1,500,000	Approved
**March 5, 1968	Broward	108,600,000	Approved
May 7, 1968	Seminole	10,300,000	Approved
May 28, 1968	Alachua	12,700,000	Approved
May 28, 1968	Leon	9,000,000	Approved
Nov. 5, 1968	Gulf	1,100,000	Approved
Nov. 5, 1968	Sarasota	6,995,000	Approved
Oct. 21, 1969	Charlotte	4,225,000	Approved
***July 21, 1969	Hillsborough	16,000,000	Approved
March 4, 1969	Sumter	1,400,000	Rejected, 1,272-242
April 8, 1969	Bay	6,500,000	Rejected, 5,216-2,508
May 13, 1969	Putnam	5,350,000	Rejected, 3,024-1,136
June 10, 1969	Highlands	4,500,000	Approved, 2,011-1,179
Sept. 23, 1969	Pasco	6,900,000	Election Deferred Indefinitely
Oct. 21, 1969	Charlotte	4,225,000	Approved, 2,451-940
Nov. 4, 1969	Columbia	3,500,000	Rejected, 1,839-867
Sept. 8, 1970	Collier	7,985,000	Rejected, 2,779-1,939
Sept. 29, 1970	Hillsborough	19,150,000	Approved, 31,221-24,722
Nov. 3, 1970	Lake	6,600,000	Rejected, 7,908-2,824
May 18, 1971	Palm Beach	103,000,000	Rejected, 24,062-17,607
June 1, 1971	Escambia	13,800,000	Rejected, 13,901-10,505
March 1972	Volusia	10,000,000	Approved
June 1972	Collier	12,600,000	Approved

Note: Dixie County given authority by 1967 Legislature to issue $1,000,000 in Racing Commission revenue certificates to replace high school destroyed by fire.

* Two elections on same bond issue; results of first voided by court.

** Largest single school bond issue ever voted upon in Florida.

*** Voided by court, which held all voters; not just freeholders, should have been permitted to vote.

APPENDIX B

OUTSTANDING INDEBTEDNESS 6-30-71 *

County	Amount	County	Per ADA
Broward	[illegible]	[illegible]	[illegible]
Dade	55,022,000	Gulf	1,504
Brevard	41,657,127	Glades	1,318
Hillsborough	40,057,000	Broward	1,140
Duval	34,687,000	Highlands	1,111
Palm Beach	33,711,000	Franklin	1,096
Orange	28,900,000	Sarasota	824
Pinellas	18,274,250	Collier	771
Sarasota	15,392,000	Union	771
Alachua	14,905,000	Wakulla	760
Leon	14,383,500	Leon	754
Seminole	12,554,000	Alachua	727
Okaloosa	11,310,000	Brevard	723
Volusia	9,477,000	Dixie	707
Lee	9,337,000	Hamilton	699
Polk	9,255,000	Hendry	698
Escambia	7,071,632	Baker	690
Charlotte	6,996,000	Bradford	668
Collier	6,829,276	Seminole	608
Highlands	6,653,000	Holmes	607
Marion	4,655,500	Okeechobee	560
Manatee	4,227,000	Palm Beach	536
Lake	4,125,000	Citrus	534
Santa Rosa	4,074,945	Walton	514
Gulf	3,890,887	Suwannee	492
Monroe	3,798,000	Taylor	483
Indian River	3,488,000	Lee	481
Pasco	3,484,000	Hardee	471
Clay	3,395,098	DeSoto	466
Gadsden	3,065,000	Liberty	462
St. Lucie	3,011,956	Indian River	454
St. Johns	2,841,000	Okaloosa	454
Bay	2,791,000	Levy	442
Martin	2,442,673	St. Johns	438
Bradford	2,329,151	Santa Rosa	434
Nassau	2,197,000	Martin	424
Osceola	2,077,000	Hillsborough	415
Hendry	2,029,000	Monroe	401
Walton	1,931,740	Nassau	385
Suwannee	1,916,000	Clay	379
Citrus	1,861,875	Hernando	374
Franklin	1,850,000	Osceola	374
Taylor	1,724,000	Gilchrist	368
Okeechobee	1,710,000	Orange	368
Baker	1,689,500	Calhoun	366
Holmes	1,641,000	Gadsden	328
Hamilton	1,506,266	Volusia	313
Hardee	1,503,750	Duval	311
Hernando	1,482,477	Pasco	301
Levy	1,432,050	St. Lucie	300
Columbia	1,298,000	Marion	284
Wakulla	1,280,960	Lake	282
DeSoto	1,275,000	Manatee	268
Glades	1,190,000	Dade	248
Putnam	1,121,500	Pinellas	229
Dixie	1,020,000	Columbia	205
Union	1,001,000	Lafayette	205
Calhoun	726,000	Polk	178
Jackson	705,000	Bay	167
Liberty	405,000	Escambia	162
Washington	379,115	Flagler	142
Gilchrist	378,000	Washington	129
Madison	261,000	Putnam	121
Jefferson	240,000	Jefferson	104
Flagler	147,000	Jackson	93
Sumter	145,000	Madison	75
Lafayette	127,000	Sumter	43
TOTAL	$589,815,639		$ 442

*Source: Commissioner's Annual Report, 1970-71.

APPENDIX C

CHANGES IN AVERAGE COST OF CONSTRUCTION OF SCHOOLS IN FLORIDA

ELEMENTARY SCHOOLS	1966-67	1967-68	1968-69	1969-70	1970-71	Per Cent Increase 1967-68 to 1970-71
Per Pupil	$ 935.00	$ 1,081.00	$ 1,300.00	$ 1,403.00	$ 1,577.00	69
Per Teacher Station	26,720.00	32,059.00	34,782.00	36,162.00	42,862.00	60
Per Square Foot						
(a) Total Cost	14.86	16.87	19.06	20.39	22.70	53
(b) Contract Cost	12.67	14.35	16.44	17.59	19.42	53
Per Cent of Total Cost for Construction Contract	85%	85%	86%	86%	85%	–
Total Pupil Capacity	12,492	15,449	22,799	17,706	10,652	–
Total Teacher Stations	437	521	852	683	392	–
Total Square Footage	785,515	990,338	1,554,332	1,211,037	740,009	–
SECONDARY SCHOOLS						
Per Pupil	$ 1,576.00	$ 1,335.00	$ 1,914.00	$ 2,124.00	$ 2,539.00	61
Per Teacher Station	42,533.00	38,226.00	51,544.00	62,851.00	69,112.00	63
Per Square Foot						
(a) Total Cost	16.53	15.63	19.11	23.08	24.37	48
(b) Contract Cost	13.97	13.69	15.97	19.46	21.09	51
Per Cent of Total Cost for Construction Cost	84%	86%	84%	84%	86%	–
Total Pupil Capacity	6,370	14,863	26,144	22,549	24,744	–
Total Teacher Stations	236	519	971	762	909	–
Total Square Footage	607,098	1,268,907	2,617,800	2,075,023	2,577,829	–
ALL SCHOOLS						
Per Pupil	$ 1,151.00	$ 1,205.00	$ 1,628.00	$ 1,808.00	$ 2,249.00	95
Per Teacher Station	32,263.00	35,137.00	43,710.00	50,236.00	61,203.00	90
Per Square Foot						
(a) Total Cost	15.59	16.17	19.10	22.09	24.00	54
(b) Contract Cost	13.27	13.87	16.15	18.77	20.72	56
Per Cent of Total Cost for Construction Cost	85%	86%	85%	85%	86%	–
Total Pupil Capacity	18,862	30,312	48,943	40,155	35,396	–
Total Teacher Stations	637	1,090	1,823	1,445	1,301	–
Total Square Footage	1,392,613	2,259,245	4,172,132	3,286,060	3,317,828	–

APPENDIX D
EXISTING (1971-72) AND PROJECTED (1976-77) CAPITAL OUTLAY NEEDS

Bureau of School Facilities
Survey Section

December, 1972

EXISTING SCHOOL FACILITIES AND CAPITAL OUTLAY PROJECTIONS

Terms and Explanations

1. *ADM*—Total days membership divided by total days of school
2. *County Housing Index*—The capability of a county to house pupils. Obtained by dividing the total students to be housed by the recommended capacity of all schools.
3. *Adjusted Capacity Needed*—ADM multiplied by the county housing index
4. *Existing Capacity*—Obtained from FISH using Survey Section standards for square ft. categories of standard classrooms and individual county school districts standards for all other rooms
5. *Existing Deficiencies*—Required capacity minus existing capacity
6. *Surplus Capacity*—Capacity not required to house present ADM
7. *Square Ft. Construction Needs*—Obtained by multiplying deficiencies by 80 square ft. per pupil deficiency (this is a simplifying assumption; needs for some programs may be more or less than 80 sq. ft. per pupil)
8. *Construction Cost Index*—Obtained from citizens committee for education. Index shows various construction costs using Leon County as a base of 1.00
9. *Existing Capital Outlay Need*—Obtained by multiplying square ft. need by cost index by the estimated 1973-74 square ft. cost of $21.66. Based upon an inflation of 20.9% over the 1971-72 cost of $18.33

   Projection 1976-77—Obtained from Survey Section
10. *Adjusted Capacity Needed*—Same as Item #3 only for the 1976-77 school year
11. *Projected Capacity Deficiencies*—Same as Item #5 only for the 1976-77 school year
12. *Increase Square Ft. Need*—Same as Item #7 only for the 1976-77 school year
13. *Capital Outlay Need 1976-77*—Obtained by same method as above except using the square ft. cost projected to 1974-75 which is inflated to 30% above the $18.33 square ft. cost of 1971-72.

Items in parenthesis in Columns 7 and 9 are needed for the 1972-73 school year but are not projected to be needed for the 1976-77 school year so they are not included in the column totals.

Capital Outlay need for 1976-77 includes existing costs. If no Capital Outlay need is shown for 1976-77 and there is an existing need this indicates a decreasing pupil membership and no new construction is indicated.

	KINDERGARTEN A. D. M. 71-72	COUNTY HOUSING INDEX	EXISTING ADJUSTED PUPIL CAPACITY NEEDED	EXISTING CLASSROOMS	EXISTING CAPACITY KINDERGARTEN	FROM ELEMENTARY EXISTING SURPLUS CAPACITY	EXISTING CAPACITY DEFICIENCIES	EXISTING SURPLUS CAPACITY K & ELEM.	EXISTING ADJUSTED SQ. FT. NEEDED @ 80 SQ. FT. PER CHILD	CONSTRUCTION COST INDEX	EXISTING CAPITAL OUTLAY NEEDS @ $21.66
ALACHUA	1,422	109	1,550	21	555	386	609		48,720	.99	1,044,722
BAKER	164	110	180	4	100	498		418		.91	
BAY	862	106	914	15	375		539		43,120	.91	849,917
BRADFORD	236	110	260	5	125		135		10,800	.91	212,874
BREVARD	2,927	102	2,986	11	275	2,142	569		45,520	.90	887,366
BROWARD	4,935	100	4,935	54	1,350	4,388		803		1.06	
CALHOUN	136	138	147	3	75		72		5,760	.84	104,791
CHARLOTTE	229	101	231	12	300	63		134		1.03	
CITRUS	278	101	280	11	275		5		400	.93	8,058
CLAY	503	100	503	2	50	108	345		27,600	.94	561,947
COLLIER	654	101	660	18	450	126	84		6,720	1.06	154,288
COLUMBIA	323	100	323	11	275		48		3,840	.96	79,839
DADE	11,936	100	11,936	363	9,875		2,861		228,800	1.11	5,502,875
DE SOTO	95	109	103	2	50		53		4,240	.96	88,156
DIXIE	116	110	127	5	125	267		265		.89	
DUVAL	2,074	102	2,115	45	1,125	3,054		2,064		.97	
ESCAMBIA	1,588	101	1,603	20	500	1,896		793		.97	
FLAGLER	76	102	78	2	50	161		133		.91	
FRANKLIN	111	103	114	1	25	15	74		5,920	.86	110,275
GADSDEN	253	102	258	7	175	2,039		1,956		.81	
GILCHRIST	69	101	70	1	25		45		3,600	.89	69,399
GLADES	69	126	86	2	50	88		52		1.00	
GULF	169	110	185	1	25	173		13		.86	
HAMILTON	146	114	166	0	0		166		13,280	.89	256,000
HARDEE	50	101	51	0	0		51		4,080	.96	84,842
HENDRY	-	100	0	2	50			50		1.00	
HERNANDO	176	100	176	0	0	442		266		.93	
HIGHLANDS	-	108	0	3	75	68		143		.91	
HILLSBOROUGH	-	100	0	49	1,225			1,225		1.01	
HOLMES	186	117	217	5	125		92		10,000	.89	192,774
INDIAN RIVER	239	102	243	3	75		168		13,440	1.06	308,568
JACKSON	479	113	541	2	50		491		39,280	.87	740,209
JEFFERSON	147	121	177	2	50		127		10,160	.89	195,850
LAFAYETTE	49	120	58	0	0		58		4,640	.81	81,398
LAKE	718	101	725	8	200		525		42,000	.93	846,040
LEE	44	101	45	0	0	931		886		1.03	
LEON	1,277	114	1,455	17	425		1,030		82,400	1.00	1,784,784
LEVY	215	101	217	7	175	565		523		.87	
LIBERTY	64	116	74	2	50	36		12		.83	
MADISON	187	116	216	4	100		116		9,040	.86	168,385
MANATEE	1,029	103	1,059	11	275	707	77		6,160	1.00	133,425
MARION	1,027	105	1,078	22	550		528		42,240	.91	832,567
MARTIN	277	103	285	5	125		160		12,800	1.04	288,338
MONROE	611	100	611	17	425		186		14,880	1.14	367,419
NASSAU	269	105	282	1	25		257		20,560	.93	414,161
OKALOOSA	1,499	118	1,768	46	1,150		618		49,440	.90	963,783
OKEECHOBEE	-	101	0	0	0					1.00	
ORANGE	3,160	100	3,160	33	825	2,479		144		.97	
OSCEOLA	284	102	289	6	150	943		804		.94	
PALM BEACH	2,117	105	2,222	35	875	757	670		53,600	1.04	1,207,415
PASCO	559	100	559	5	125		434		34,720	.93	699,401
PINELLAS	3,867	101	3,901	37	925		2,976		238,080	1.01	5,208,385
POLK	2,139	107	2,228	64	1,600		688		55,040	.97	1,156,406
PUTNAM	551	105	578	1	25	261	292		23,360	.91	460,439
ST. JOHNS	339	108	366	3	75	155	136		10,880	.97	228,590
ST. LUCIE	-	101	0	0	0					1.04	
SANTA ROSA	501	102	511	5	125		386		30,880	.90	601,975
SARASOTA	1,051	101	1,061	15	375	361	325		26,000	1.01	568,791
SEMINOLE	1,121	101	1,132	33	825		307		24,560	.96	510,699
SUMTER	-	100	0	0	0					.90	
SUWANNEE	101	110	111	7	175			74		.89	
TAYLOR	192	104	199	1	25		174		13,920	.87	262,203
UNION	76	110	83	0	0	100		17		.89	
VOLUSIA	1,736	102	1,770	30	750	911	109		8,720	.97	183,208
WAKULLA	130	103	138	0	0	137	138		11,040	.91	217,596
WALTON	189	100	189	4	100		89		7,120	.90	138,797
WASHINGTON	210	101	212	4	100		112		8,960	.84	163,013
TOTAL	56,237		57,797	1105	28,455	24,257	17,037	10,775	1,356,320		28,940,068

	A. D. M. 71-72	COUNTY HOUSING INDEX	ADJUSTED CAPACITY REQUIRED	EXISTING CAPACITY ELEM.	EXISTING CAPACITY DEFICIENCIES	EXISTING SURPLUS CAPACITY	SQUARE FEET CONSTRUCTION NEED @ 80 SQ. FT.	CONSTRUCTION COST INDEX	EXISTING CAPITAL-OUTLAY NEED @ 21.66
ALACHUA	10,409	1.09	11,345	11,731		386		99	
BAKER	1,289	1.10	1,417	1,915		498		91	
BAY	8,411	1.06	8,915	8,197	(718)		(57,440)	91	(1,132,176)
BRADFORD	1,848	1.10	2,032	1,865	167		13,360	91	263,342
BREVARD	29,283	1.02	29,868	32,010		2,142		90	
BROWARD	50,606	1.00	50,606	54,994		4,388		1.06	
CALHOUN	1,043	1.38	1,439	1,420	(19)		(1,520)	84	(27,655)
CHARLOTTE	1,872	1.01	1,890	1,953		43		1.03	
CITRUS	1,591	1.01	1,606	1,446	160		12,800	93	257,841
CLAY	4,817	1.00	4,817	4,925				94	
COLLIER	4,475	1.01	4,519	4,645		126		1.06	
COLUMBIA	3,348	1.00	3,348	2,488	860		68,800	96	1,430,600
DADE	119,837	1.00	119,837	117,250	2,587		206,960	1.11	4,975,865
DE SOTO	1,623	1.09	1,769	970	799		67,915	96	1,412,197
DIXIE	771	1.10	848	1,115		267		89	
DUVAL	58,806	1.02	59,982	63,036		3,054		97	
ESCAMBIA	19,558	1.01	19,753	21,649		1,896		97	
FLAGLER	607	1.02	619	780		161		91	
FRANKLIN	685	1.03	705	720		15		86	
GADSDEN	5,039	1.02	5,139	7,178		2,039		81	
GILCHRIST	596	1.01	[illegible]	595	(6)		(510)	89	(9,831)
GLADES	502	1.26	632	720		88		1.00	
GULF	1,248	1.10	1,322	1,495		173		86	
HAMILTON	1,130	1.14	1,288	1,165	123		10,455	89	201,545
HARDEE	1,852	1.01	1,870	1,305	565		45,200	96	(939,871)
HENDRY	1,847	1.00	1,847	1,730	117		9,945	1.00	215,408
HERNANDO	2,358	1.00	2,358	2,800				93	
HIGHLANDS	2,596	1.08	2,803	2,871		68		91	
HILLSBOROUGH	54,769	1.00	54,769	51,196	3,573		285,840	1.01	6,253,199
HOLMES	1,408	1.17	1,647	1,316	331		26,480	89	510,461
INDIAN RIVER	4,329	1.02	4,415	4,300	(115)		(9,775)	1.06	(224,430)
JACKSON	3,942	1.13	4,454	3,100	1,144		97,240	87	1,832,410
JEFFERSON	804	1.21	972	960	12		1,020	89	19,662
LAFAYETTE	359	1.20	430	405	25		2,125	81	37,282
LAKE	7,307	1.01	7,380	6,725	(655)		(55,675)	93	(1,121,506)
LEE	10,033	1.01	11,046	11,977		931		1.03	
LEON	8,414	1.14	9,591	9,101	(490)		(39,200)	1.00	(849,072)
LEVY	1,805	1.01	1,823	2,388		565		87	
LIBERTY	455	1.16	527	563		36		83	
MADISON	1,094	1.16	1,274	1,270	(4)		(340)	86	(6,333)
MANATEE	8,202	1.03	8,448	9,165		707		1.00	
MARION	7,620	1.05	8,001	7,909	92		7,360	91	(145,079)
MARTIN	3,174	1.03	3,269	2,220	1,049		83,920	1.04	1,890,420
MONROE	5,539	1.00	5,539	5,478	61		4,880	1.14	120,495
NASSAU	3,049	1.05	3,201	2,478	(723)		(61,455)	93	(1,237,937)
OKALOOSA	13,384	1.18	15,793	14,106	1,687		134,960	90	2,630,910
OKEECHOBEE	1,981	1.01	2,000	875	1,125		95,625	1.00	2,071,215
ORANGE	43,556	1.00	43,556	46,035		2,479		97	
OSCEOLA	2,652	1.02	2,705	3,648		943		94	
PALM BEACH	33,518	1.05	35,193	35,950		757		1.04	
PASCO	7,308	1.00	7,308	5,809	1,499		119,920	93	2,415,653
PINELLAS	40,848	1.01	41,256	39,528	1,728		138,240	1.01	3,024,213
POLK	28,955	1.07	30,981	28,075	2,906		232,480	97	4,884,460
PUTNAM	4,619	1.05	4,849	5,110		261		91	
ST. JOHNS	3,713	1.08	4,010	4,165		155		97	
ST. LUCIE	5,069	1.01	5,119	2,655	2,464		197,120	1.04	4,440,408
SANTA ROSA	4,812	1.02	4,908	4,379	(529)		(44,965)	90	(876,547)
SARASOTA	9,862	1.01	9,960	10,321		361		1.01	(1,383,476)
SEMINOLE	11,428	1.01	11,542	11,412	(130)		(11,050)	96	(229,769)
SUMTER	1,811	1.00	1,811	1,423	388		32,980	90	642,910
SUWANNEE	1,917	1.10	2,167	1,150	(1,017)		(86,445)	89	(1,666,434)
TAYLOR	1,903	1.04	1,979	1,805	(174)		(13,920)	87	(262,303)
UNION	237	1.10	260	360		100		89	
VOLUSIA	16,053	1.02	16,374	17,285		911		97	
WAKULLA	955	1.03	983	1,120		137		91	
WALTON	1,922	1.00	1,922	1,913	(9)		(765)	90	(18,811)
WASHINGTON	1,432	1.07	1,532	1,499	(33)		(2,805)	84	(51,035)
TOTAL	698,285		716,169	742,142	23,462 (4,622) 28,084	23,707	1,895,625 (365,865) 2,281,490		39,530,496 (10,182,265) 49,712,761

	MIDDLE A.D.M. 71-72	COUNTY HOUSING INDEX	ADJUSTED CAPACITY REQUIRED	EXISTING CAPACITY	EXISTING CAPACITY DEFICIENCIES	EXISTING SURPLUS CAPACITY	SQUARE FEET CONSTRUCTION NEEDS @ 90 SQ. FT.	CONSTRUCTION COST INDEX	EXISTING CAPITAL-OUTLAY NEED @ 27.29
ALACHUA	1,102	1.09	1,201	1,526		325		0.99	
BAKER		1.10						0.91	
BAY		1.06						0.91	
BRADFORD	601	1.10	661	486	115		10,350	0.91	257,031
BREVARD	1,084	1.02	1,106	1,423		317		0.90	
BROWARD	29,443	1.00	29,443	21,762	7,681		691,290	1.06	19,997,222
CALHOUN		1.38						0.84	
CHARLOTTE		1.01						1.03	
CITRUS	1,375	1.01	1,389	752	637		57,330	0.93	1,455,018
CLAY	2,416	1.00	2,416	2,414	2		180	0.94	4,617
COLLIER	2,516	1.01	2,541	3,816		1,275		1.06	
COLUMBIA		1.00						0.96	
DADE	2,794	1.00	2,794	2,309	485		43,650	1.11	1,322,241
DE SOTO	802	1.09	874	635	239		21,510	0.96	563,528
DIXIE		1.10						0.89	
DUVAL		1.02						0.97	
ESCAMBIA	12,620	1.01	12,746	10,595	2,151		193,590	0.97	5,124,579
FLAGLER		1.02						0.91	
FRANKLIN	479	1.03	493	807		314		0.86	
GADSDEN	567	1.02	578	833		255		0.81	
GILCHRIST		1.01						0.89	
GLADES		1.26						1.00	
GULF		1.10						0.86	
HAMILTON		1.14						0.89	
HARDEE	954	1.01	964	1,037		73		0.96	
HENDRY		1.00						1.00	
HERNANDO		1.00						0.93	
HIGHLANDS	1,609	1.08	1,738	1,660	(78)		(7,020)	0.91	(174,334)
HILLSBOROUGH		1.00						1.01	
HOLMES		1.17						0.89	
INDIAN RIVER		1.02						1.06	
JACKSON		1.13						0.87	
JEFFERSON	831	1.21	1,006	1,084		78		0.89	
LAFAYETTE		1.20						0.81	
LAKE	2,729	1.01	2,756	1,323	1,433		128,970	0.93	3,273,220
LEE	5,496	1.01	5,551	5,846		295		1.03	
LEON	5,231	1.14	5,963	8,041		2,078		1.00	
LEVY		1.01						0.87	
LIBERTY		1.16						0.83	
MADISON	1,411	1.16	1,637	1,706		69		0.86	
MANATEE	2,431	1.03	2,504	2,435	(69)		(6,210)	1.00	(169,471)
MARION	4,629	1.05	4,860	5,199		339		0.91	
MARTIN	427	1.03	440	815		375		1.04	
MONROE		1.00						1.14	
NASSAU		1.05						0.93	
OKALOOSA		1.18						0.90	
OKEECHOBEE		1.01						1.00	
ORANGE		1.00						0.97	
OSCEOLA	1,716	1.02	1,750	1,580	170		15,300	0.94	392,485
PALM BEACH		1.05						1.04	
PASCO	1,255	1.00	1,255	675	580		52,200	0.93	1,324,820
PINELLAS		1.01						1.01	
POLK	1,363	1.07	1,458	1,624		166		0.97	
PUTNAM	1,737	1.05	1,824	1,040	784		70,560	0.91	1,752,280
ST. JOHNS		1.08						0.97	
ST. LUCIE	2,965	1.01	2,995	1,452	1,543		138,870	1.04	3,941,353
SANTA ROSA	1,736	1.02	1,771	1,448	(323)		(29,070)	0.90	(713,988)
SARASOTA	363	1.01	367	366	(1)		(90)	1.01	(2,481)
SEMINOLE	3,896	1.01	3,935	5,474		1,539		0.96	
SUMTER	504	1.00	504	432	(72)		(6,480)	0.90	(159,155)
SUWANNEE	895	1.10	985	792	192		17,280	0.89	419,698
TAYLOR		1.04						0.87	
UNION	696	1.10	766	808		42		0.89	
VOLUSIA	1,793	1.02	1,829	2,081		252		0.97	
WAKULLA		1.03						0.91	
WALTON	1,279	1.00	1,279	567	712		64,080	0.90	1,573,869
WASHINGTON	455	1.01	460	448	12		1,080	0.84	24,757
TOTAL	102,200		104,839	95,291	16,736 (543) 17,279	7,792	1,506,240 (48,870) 1,555,110		41,426,718 (1,219,429) 42,646,147

ROSE—TALLAHASSEE—11970

	JUNIOR A.D.M. 1971-72	COUNTY HOUSING INDEX	ADJUSTED CAPACITY REQUIRED	EXISTING CAPACITY	EXISTING CAPACITY DEFICIENCIES	EXISTING SURPLUS CAPACITY	SQUARE FEET CONSTRUCTION NEEDS @ 100	CONSTRUCTION COST INDEX	EXISTING CAPITAL-OUTLAY NEED @ 27.29
ALACHUA	2,186	1.09	2,383	2,979		596		0.99	
BAKER	705	1.10	776	442	334		33,400	0.91	829,452
BAY	4,796	1.06	5,084	3,461	1,623		162,300	0.91	4,030,542
BRADFORD		1.10						0.91	
BREVARD	15,388	1.02	15,696	14,437	1,259		(125,900)	0.90	(3,092,230)
BROWARD	2,179	1.00	2,179	3,886		1,707		1.06	
CALHOUN		1.38						0.84	
CHARLOTTE	1,398	1.01	1,412	427	985		98,500	1.03	2,768,707
CITRUS		1.01						0.93	
CLAY		1.00						0.94	
COLLIER		1.01						1.06	
COLUMBIA	1,726	1.00	1,726	1,969		243		0.96	
DADE	53,378	1.00	53,378	40,134	13,244		1,324,400	1.11	40,118,592
DE SOTO		1.09						0.96	
DIXIE		1.10						0.89	
DUVAL	30,179	1.02	30,783	26,407	4,376		(437,600)	0.97	(11,583,841)
ESCAMBIA		1.01						0.97	
FLAGLER		1.02						0.91	
FRANKLIN		1.03						0.86	
GADSDEN	1,014	1.02	1,034	1,685		651		0.81	
GILCHRIST		1.01						0.89	
GLADES		1.26						1.00	
GULF		1.10						0.86	
HAMILTON		1.14						0.89	
HARDEE		1.01						0.96	
HENDRY		1.00						1.00	
HERNANDO	810	1.00	810	732	78		7,800	0.93	197,962
HIGHLANDS	422	1.08	456	296	160		16,000	0.91	397,342
HILLSBOROUGH	26,877	1.00	26,877	23,886	2,991		299,100	1.01	8,244,063
HOLMES		1.17						0.89	
INDIAN RIVER	2,275	1.02	2,321	1,816			50,500	1.06	1,460,834
JACKSON		1.13						0.87	
JEFFERSON		1.21						0.89	
LAFAYETTE		1.21						0.81	
LAKE	910	1.01	919	1,245		326		0.93	
LEE	512	1.01	517	737		220		1.03	
LEON		1.14						1.00	
LEVY		1.01						0.87	
LIBERTY		1.16						0.83	
MADISON		1.16						0.86	
MANATEE		1.03						1.00	
MARION		1.05						0.91	
MARTIN	1,514	1.03	1,559	1,029	530		53,000	1.04	1,504,225
MONROE		1.00						1.14	
NASSAU	1,731	1.05	1,818	1,665	153		(15,300)	0.93	(388,309)
OKALOOSA	6,889	1.18	8,129	6,804	1,325		132,500	0.90	3,254,333
OKEECHOBEE	858	1.01	867	472	395		39,500	1.00	1,077,955
ORANGE	22,096	1.00	22,096	18,644	3,452		345,200	0.97	9,137,893
OSCEOLA		1.02						0.94	
PALM BEACH	17,199	1.05	18,059	11,812	6,247		624,700	1.04	17,729,986
PASCO	2,928	1.00	2,928	2,244	684		68,400	0.93	1,735,971
PINELLAS	22,583	1.01	22,809	20,408	2,401		240,100	1.01	6,617,852
POLK	13,128	1.07	14,047	11,381	2,666		266,600	0.97	7,057,249
PUTNAM		1.05						0.91	
ST. JOHNS	1,786	1.08	1,929	1,365	564		56,400	0.97	1,492,981
ST. LUCIE		1.01						1.04	
SANTA ROSA	1,491	1.02	1,521	615	906		90,600	0.90	2,225,227
SARASOTA	5,246	1.01	5,298	5,351		53		1.01	
SEMINOLE		1.01						0.96	
SUMTER		1.00						0.90	
SUWANNEE		1.10						0.89	
TAYLOR	558	1.04	580	526	54		5,400	0.87	128,208
UNION		1.10						0.89	
VOLUSIA	6,860	1.02	6,997	7,588		591		0.97	
WAKULLA		1.03						0.91	
WALTON		1.00						0.90	
WASHINGTON		1.01						0.84	
TOTAL	249,622		254,988	214,443	44,427	4,387	3,914,400 (578,800) 4,493,200		110,009,374 (15,064,380 125,073,754

	SENIOR A.D.M. 1971-72	COUNTY HOUSING INDEX	ADJUSTED CAPACITY REQUIRED	EXISTING CAPACITY	EXISTING CAPACITY DEFICIENCIES	EXISTING SURPLUS CAPACITY	SQUARE FEET CONSTRUCTION NEED @106	CONSTRUCTION COST INDEX	EXISTING CAPITAL-OUTLAY NEED @ 27.29
ALACHUA	6,774	1.09	7,384	5,611	1,773		187,938	0.99	5,077,544
BAKER	539	1.10	593	418	175		18,550	0.91	460,669
BAY	3,750	1.06	3,975	3,731	244		25,864	0.91	642,303
BRADFORD	1,087	1.10	1,196	1,278		82		0.91	
BREVARD	13,561	1.02	13,832	12,469	(1,363)		(144,478)	0.90	(3,548,524)
BROWARD	35,849	1.00	35,849	35,874		25		1.06	
CALHOUN	913	1.38	1,260	1,174	86		9,116	0.84	208,971
CHARLOTTE	1,021	1.01	1,031	1,330		299		1.03	
CITRUS	1,257	1.01	1,270	1,301		31		0.93	
CLAY	2,619	1.00	2,619	5,160		2,541		0.94	
COLLIER	2,678	1.01	2,705	2,244	461		48,866	1.06	1,413,566
COLUMBIA	1,405	1.00	1,405	1,533		128		0.96	
DADE	50,992	1.00	50,992	42,428	8,564		907,784	1.11	27,498,502
DE SOTO	733	1.09	799	636	163		17,278	0.96	452,655
DIXIE	699	1.10	769	333	436		46,216	0.89	1,122,498
DUVAL	25,021	1.02	25,521	25,240	281		29,786	0.97	788,474
ESCAMBIA	13,585	1.01	13,721	11,148	2,573		272,738	0.97	264,555
FLAGLER	500	1.02	510	133	377		39,962	0.91	992,412
FRANKLIN	747	1.03	561	296	265		28,090	0.86	659,255
GADSDEN	2,515	1.02	2,565	4,290		1,725		0.81	
GILCHRIST	480	1.01	485	745		304		0.89	
GLADES	410	1.26	517	939		422		1.00	
GULF	1,271	1.10	1,396	2,151		753		0.86	
HAMILTON	1,383	1.14	1,577	1,931		354		0.89	
HARDEE	904	1.01	913	879	34		3,604	0.96	94,419
HENDRY	1,419	1.00	1,419	1,740		321		1.00	
HERNANDO	1,284	1.00	1,284	887	397		42,082	0.93	1,068,028
HIGHLANDS	1,857	1.08	2,006	2,711		705		0.91	
HILLSBOROUGH	21,189	1.00	21,189	23,834		2,645		1.01	
HOLMES	1,386	1.17	1,621	1,269	352		37,312	0.89	1,018,244
INDIAN RIVER	1,742	1.02	1,777	2,356		579		1.06	
JACKSON	3,600	1.13	4,068	3,690		378		0.87	
JEFFERSON	639	1.21	773	653	120		12,720	0.89	308,944
LAFAYETTE	307	1.21	371	388		17		0.81	
LAKE	3,495	1.01	3,530	3,733		203		0.93	
LEE	5,847	1.01	5,905	6,434		529		1.03	
LEON	5,858	1.14	6,678	4,857	1,821		193,026	1.00	5,267,679
LEVY	1,551	1.01	1,566	1,684		118		0.87	
LIBERTY	433	1.16	502	141	362		39,372	0.83	869,152
MADISON	995	1.16	1,154	450	704		74,624	0.86	1,751,380
MANATEE	5,271	1.03	5,429	5,262	167		17,702	1.00	483,087
MARION	5,334	1.05	5,601	6,033		432		0.91	
MARTIN	1,266	1.03	1,304	1,248	56		5,936	1.04	168,473
MONROE	4,211	1.00	4,211	4,875		664		1.14	
NASSAU	1,253	1.05	1,316	1,739		423		0.93	
OKALOOSA	5,082	1.18	5,997	6,146		149		0.90	
OKEECHOBEE	565	1.01	571	2,459		1,888		1.00	
ORANGE	17,010	1.00	17,010	20,404		3,394		0.97	
OSCEOLA	1,800	1.02	1,836	3,371		1,535		0.94	
PALM BEACH	13,318	1.05	13,984	14,953		969		1.04	
PASCO	2,608	1.00	2,608	1,949	659		69,854	0.93	1,772,873
PINELLAS	19,350	1.01	19,544	23,026		3,482		1.01	
POLK	11,242	1.07	12,029	10,425	1,604		170,024	0.97	4,500,756
PUTNAM	1,960	1.05	2,058	3,194		1,136		0.91	
ST. JOHNS	1,286	1.08	1,389	1,486		97		0.97	
ST. LUCIE	2,902	1.01	2,931	3,025		94	32,436	1.04	920,585
SANTA ROSA	1,981	1.02	2,021	2,192		171		0.90	
SARASOTA	4,313	1.01	4,356	5,618		1,262		1.01	
SEMINOLE	8,204	1.01	8,286	8,852		566		0.96	
SUMTER	1,560	1.00	1,560	1,180	380		40,280	0.90	989,317
SUWANNEE	1,410	1.10	1,551	1,965		414		0.89	
TAYLOR	1,058	1.04	1,100	1,586		486		0.87	
UNION	402	1.10	442	407		465		0.89	
VOLUSIA	7,002	1.02	7,142	3,502	3,640		385,840	0.97	10,213,686
WAKULLA	782	1.03	805	605	200		21,200	0.91	52,647
WALTON	1,405	1.00	1,405	1,511		106		0.90	
WASHINGTON	1,069	1.01	1,080	1,193		113		0.84	
TOTAL	345,939		354,836	356,305	25,894 (1,363) 27,257	30,005	2,778,200 (144,478) [illegible]		69,060,674 (3,528,524) 72,609,198

	TOTAL EXISTING CONTRACT COSTS	LEGAL & ADMINISTRATIVE	ARCHITECTURE	FURNITURE	SITE IMPROVEMENT	SITE ACQUISITION	TOTAL EXISTING CAPITAL-OUTLAY NEED
ALACHUA	6,122,266	22,138	290,379	644,852	23,020	612,227	7,714,882
BAKER	1,290,121	4,665	61,190	135,887	48,509	129,012	1,669,384
BAY	5,522,762	19,970	261,945	581,707	207,656	552,276	7,146,316
BRADFORD	733,247	2,651	34,778	77,232	27,570	73,325	948,803
BREVARD							
BROWARD	19,997,222	72,310	948,468	2,106,287	751,896	1,999,722	25,875,905
CALHOUN	313,762	1,135	14,882	33,048	11,797	31,376	406,000
CHARLOTTE	2,768,707	10,012	131,320	291,625	104,103	276,871	3,582,638
CITRUS	1,720,917	6,223	81,623	181,262	64,706	172,091	2,226,822
CLAY	566,564	2,048	26,872	59,675	21,302	56,656	733,117
COLLIER	1,567,854	5,669	74,363	165,140	58,951	156,785	2,028,762
COLUMBIA	1,510,439	5,462	71,640	159,093	56,793	151,044	1,954,471
DADE	79,418,075	287,176	3,766,799	8,365,026	2,986,120	7,941,808	102,756,004
DE SOTO	2,516,336	9,100	119,359	265,064	94,622	251,654	3,256,335
DIXIE	1,122,498	4,059	53,240	118,232	42,206	112,250	1,452,485
DUVAL	788,474	2,851	37,397	83,049	29,647	78,847	1,020,265
ESCAMBIA	5,389,134	19,487	255,607	567,632	202,631	538,913	6,973,404
FLAGLER	992,412	3,589	47,070	104,530	37,315	99,241	1,284,157
FRANKLIN	769,530	2,783	36,499	81,054	28,934	76,953	995,753
GADSDEN							
GILCHRIST							
GLADES							
GULF							
HAMILTON	457,545	1,654	21,701	48,193	17,204	45,755	592,052
HARDEE	179,261	648	8,502	18,881	6,740	17,926	231,958
HENDRY	215,408	779	10,217	22,689	8,099	21,541	278,733
HERNANDO	1,265,990	4,577	60,045	133,345	47,601	126,599	1,638,157
HIGHLANDS	397,342	1,437	18,846	41,852	14,940	39,734	514,151
HILLSBOROUGH	14,497,262	52,422	687,605	1,526,982	545,097	1,449,726	18,759,094
HOLMES	1,721,479	6,225	81,650	181,322	64,728	172,148	2,227,552
INDIAN RIVER	1,769,402	6,398	83,923	186,369	66,530	176,941	2,289,563
JACKSON	2,572,619	9,303	122,019	270,971	96,730	257,262	3,328,904
JEFFERSON	524,456	1,896	24,875	55,240	19,720	52,446	678,633
LAFAYETTE	118,680	429	5,629	12,500	4,462	11,868	153,568
LAKE	4,119,260	14,895	195,377	433,878	154,884	411,926	5,330,220
LEE							
LEON	7,052,463	25,502	334,498	742,829	265,173	705,246	9,125,711
LEVY							
LIBERTY	869,152	3,143	41,224	91,547	32,680	86,915	1,124,661
MADISON	1,919,765	6,942	91,054	202,207	72,183	191,977	2,484,128
MANATEE	616,512	2,229	29,241	64,937	23,181	61,651	797,751
MARION	832,567	3,011	39,489	87,693	31,305	83,257	1,077,322
MARTIN	3,851,456	13,927	182,675	405,670	144,815	385,146	4,983,689
MONROE	487,914	1,764	23,142	51,391	18,346	48,791	631,348
NASSAU	414,161	1,498	19,644	43,623	15,572	41,416	535,914
OKALOOSA	6,849,026	24,766	324,849	721,401	257,523	684,903	8,862,468
OKEECHOBEE	3,149,170	11,387	149,365	331,699	118,409	314,917	4,074,947
ORANGE	9,137,893	33,043	433,410	962,485	343,585	913,789	11,824,205
OSCEOLA	392,485	1,419	18,616	41,340	14,757	39,249	507,866
PALM BEACH	18,937,401	68,478	898,201	1,994,658	712,046	1,893,740	24,504,524
PASCO	7,948,718	28,743	377,008	837,231	298,872	794,872	10,285,444
PINELLAS	14,850,450	53,699	704,357	1,564,183	558,377	1,485,045	19,216,111
POLK	17,598,871	63,638	834,714	1,853,671	661,718	1,759,887	22,772,499
PUTNAM	1,752,280	6,336	83,111	164,566	65,886	175,228	2,247,407
ST. JOHNS	1,492,981	5,399	70,812	157,254	56,136	149,298	1,931,880
ST. LUCIE	9,302,346	33,637	441,210	979,807	349,768	930,235	12,037,003
SANTA ROSA	2,827,202	10,223	134,094	297,786	106,303	282,720	3,658,328
SARASOTA							
SEMINOLE	510,699	1,847	24,222	53,791	19,202	51,070	660,831
SUMTER	1,632,227	5,902	77,417	171,921	61,372	163,223	2,112,062
SUWANNEE	419,698	1,518	19,906	44,206	15,781	41,970	543,079
TAYLOR	128,208	464	6,081	13,504	4,821	12,821	165,899
UNION							
VOLUSIA	10,396,894	37,595	493,125	1,095,094	390,923	1,039,689	13,453,320
WAKULLA	52,647	190	2,497	5,545	1,980	5,265	68,124
WALTON	1,573,869	5,691	74,649	165,774	59,177	157,387	2,036,547
WASHINGTON	24,757	90	1,174	2,608	931	2,476	32,036
TOTAL	285,971,036	1,034,072	13,563,605	30,101,038	10,545,335	28,517,118	369,732,192

[illegible]—TALLAHASSEE—1976

	PROJECTIONS 1976-77 KINDERGARTEN	ADJUSTED CAPACITY REQUIREMENTS	SURPLUS CAPACITY FROM ELEMENTARY CLASSROOMS	PROJECTED CAPACITY 1976-77 DEF.	PROJECTED CAPACITY 1976-77 SURPLUS	INCREASE SQ. FT. NEED 1976-77 @ 80	CAPITAL-OUTLAY NEED @ $24.00 1976-77
ALACHUA	1,509	1,644	243	1,401		112,080	2,663,020
BAKER	186	204	629		425		
BAY	1,109	1,175	858	317		25,360	462,862
BRADFORD	254	279	99	180		14,400	314,496
BREVARD	2,984	3,043	8,091		5,048		
BROWARD	10,164	10,164		10,164		813,120	20,685,688
CALHOUN	124	171	125	45		3,600	72,586
CHARLOTTE	244	246	472		227		
CITRUS	327	330	57	273		21,840	487,469
CLAY	947	947		947		75,760	1,709,146
COLLIER	1,111	1,122		1,122		89,760	2,283,494
COLUMBIA	505	505		505		40,400	930,816
DADE	16,393	16,393		16,393		1,311,440	34,936,762
DE SOTO	228	248		248		19,840	457,114
DIXIE	96	105	310		205		
DUVAL	7,956	8,094	5,625	2,469		197,570	4,598,266
ESCAMBIA	3,211	3,243	4,328		1,085		
FLAGLER	66	67	316		249		
FRANKLIN	132	135	77	58		4,640	95,770
GADSDEN	614	626	2,427		1,801		
GILCHRIST	50	51	240		189		
GLADES	65	81	11		70		
GULF	192	211	339		128		
HAMILTON	141	160		169		12,800	273,408
HARDEE	370	373		373		29,840	687,514
HENDRY	209	209		209		16,720	401,280
HERNANDO	352	352	251	101		8,080	180,346
HIGHLANDS	464	501	625		124		
HILLSBOROU	7,514	7,514		7,514		601,120	14,571,149
HOLMES	118	138	46	92		7,360	157,210
INDIAN RIVER	615	627	60	567		45,360	1,153,958
JACKSON	437	493		493		39,440	823,507
JEFFERSON	160	193	15	178		14,240	304,166
LAFAYETTE	47	56		56		4,480	87,091
LAKE	1,078	1,088	211	877		70,160	1,565,971
LEE	2,192	2,213	168	2,045		163,600	4,081,272
LEON	1,448	1,650	325	1,325		106,000	2,544,000
LEVY	208	210	969		759		
LIBERTY	56	64	103		39		
MADISON	226	262	214	48		3,840	79,258
MANATEE	1,315	1,354	3	1,351		108,080	2,593,920
MARION	1,277	1,340	827	513		41,040	893,314
MARTIN	539	555		555		44,400	1,108,224
MONROE	757	757	345	412		32,960	901,786
NASSAU	386	405	73	332		26,560	592,819
OKALOOSA	1,808	2,133		2,133		170,640	3,685,824
OKEECHOBEE	307	310		310		24,800	595,200
ORANGE	6,124	6,124	4,749	1,375		110,000	2,560,800
OSCEOLA	655	668	223	445		35,600	803,136
PALM BEACH	5,528	5,804		5,804		464,320	11,589,427
PASCO	1,293	1,293		1,293		103,440	2,308,781
PINELLAS	5,935	5,994		5,994		479,520	11,623,565
POLK	4,790	5,125		5,125		410,000	9,544,800
PUTNAM	626	657	858		201		
ST. JOHNS	455	491	1,189		698		
ST. LUCIE	1,171	1,182		1,182		94,560	2,360,218
SANTA ROSA	568	579	338	241		19,280	416,448
SARASOTA	1,420	1,434	1,530		96		
SEMINOLE	1,792	1,809	1,492	317		25,360	584,294
SUMTER	268	268		268		21,440	463,104
SUWANNEE	297	326	424		98		
TAYLOR	[illegible]	244	295		51		
UNION	72	79	177		98		
VOLUSIA	2,425	2,473	382	2,091		167,280	3,894,278
WAKULLA	101	104	377		273		
WALTON	204	204	494		290		
WASHINGTON	182	183	236		53		
	104,612	107,082	41,246	77,910	12,207	6,196,130	153,127,557

	ELEMENTARY PROJECTION 1976-77	ADJUSTED CAPACITY REQUIREMENTS	PROJECTED CAPACITY 1976-77		INCREASE SQUARE FEET NEED @ 80 1976-77	CAPITAL-OUTLAY NEED @ $24.00 1976-77
			DEF.	SURPLUS		
ALACHUA	10,540	11,488		243		
BAKER	1,171	1,288		629		
BAY	6,924	7,339		858		
BRADFORD	1,606	1,766		99		
BREVARD	23,450	23,919		8,091		
BROWARD	56,422	56,422	1,448		115,840	2,946,970
CALHOUN	939	1,295		125		
CHARLOTTE	1,467	1,481		472		
CITRUS	1,376	1,389		57		
CLAY	5,479	5,479	554		44,320	999,864
COLLIER	5,780	5,838	1,193		95,440	2,427,984
COLUMBIA	3,336	3,336	848		67,840	1,563,024
DADE	119,596	119,596	2,346		187,680	4,989,795
DE SOTO	1,565	1,705	735		58,800	1,354,752
DIXIE	732	805		310		
DUVAL	53,292	54,357		5,625		
ESCAMBIA	17,150	17,321		4,328		
FLAGLER	455	464		316		
FRANKLIN	624	643		77		
GADSDEN	4,658	4,751		2,427		
GILCHRIST	352	355		240		
GLADES	563	709		11		
GULF	1,051	1,156		339		
HAMILTON	1,062	1,210	45		3,600	76,896
HARDEE	1,860	1,879	574		45,920	1,057,997
HENDRY	1,832	1,832	102		8,160	195,840
HERNANDO	2,549	2,549		251		
HIGHLANDS	2,202	2,246		625		
HILLSBOROUGH	52,146	52,146	950		76,000	1,842,240
HOLMES	1,086	1,270		46	2,320	49,560
INDIAN RIVER	4,157	4,240		60		
JACKSON	3,214	3,631	531		42,480	886,982
JEFFERSON	781	945		15		
LAFAYETTE	343	411	6		480	9,336
LAKE	6,450	6,514		211		
LEE	11,692	11,809		168		
LEON	7,699	8,776		325		
LEVY	1,603	1,619		969		
LIBERTY	397	460		103		
MADISON	910	1,056		214		
MANATEE	8,896	9,162		3		
MARION	6,745	7,082		827		
MARTIN	3,218	3,314	1,094		87,520	2,184,499
MONROE	5,133	5,133		345		
NASSAU	2,291	2,405		73		
OKALOOSA	14,126	16,668	2,562		204,960	4,427,136
OKEECHOBEE	1,788	1,805	930		74,400	1,785,600
ORANGE	41,286	41,286		4,749		
OSCEOLA	3,358	3,425		223		
PALM BEACH	36,572	38,400	2,450		196,000	4,892,160
PASCO	7,532	7,532	1,723		137,840	3,076,589
PINELLAS	40,211	40,613	1,085		86,800	2,104,032
POLK	28,371	30,356	2,281		182,840	4,256,515
PUTNAM	4,340	4,452		858		
ST. JOHNS	2,756	2,976		1,189		
ST. LUCIE	5,381	5,435	2,740		219,200	5,471,323
SANTA ROSA	3,962	4,041		338		
SARASOTA	8,704	8,791		1,530		
SEMINOLE	9,822	9,920		1,492		
SUMTER	1,422	1,442	19		1,520	32,832
SUWANNEE	1,585	1,743		424		
TAYLOR	1,620	1,684		295		
UNION	166	183		177		
VOLUSIA	16,572	16,903		382		
WAKULLA	722	743		377		
WALTON	1,419	1,419		494		
WASHINGTON	1,181	1,263		236		
TOTAL	677,690	693,671	24,216	41,246	1,939,960	46,631,926

	MIDDLE PROJECTION 1976-77	ADJUSTED CAPACITY REQUIREMENTS	ADJUSTED CAPACITY 1976-77		INCREASE SQUARE FEET NEED 1976-77 @ 90	CAPITAL OUTLAY NEED @ 30.31 1976-77	
			DEF.	SURPLUS			
ALACHUA	839	915		611			ALACHUA
BAKER							BAKER
BAY							BAY
BRADFORD	581	639	153		13,770	379,805	BRADFORD
BREVARD	836	853		570			BREVARD
BROWARD	33,757	33,757	11,995		1,079,550	34,684,430	BROWARD
CALHOUN							CALHOUN
CHARLOTTE							CHARLOTTE
CITRUS	1,249	1,261	509		45,810	1,291,306	CITRUS
CLAY	3,599	3,599	1,185		106,650	3,038,608	CLAY
COLLIER	3,608	3,644		172			COLLIER
COLUMBIA							COLUMBIA
DADE	3,218	3,218	909		81,810	2,752,424	DADE
DE SOTO	903	984	349		31,410	913,956	DE SOTO
DIXIE							DIXIE
DUVAL							DUVAL
ESCAMBIA	12,475	12,600	2,005		180,450	5,305,356	ESCAMBIA
FLAGLER							FLAGLER
FRANKLIN	251	259		548			FRANKLIN
GADSDEN	640	653		180			GADSDEN
GILCHRIST							GILCHRIST
GLADES							GLADES
GULF							GULF
HAMILTON							HAMILTON
HARDEE	1,155	1,167	130		11,700	340,442	HARDEE
HENDRY							HENDRY
HERNANDO							HERNANDO
HIGHLANDS	1,059	1,144		516			HIGHLANDS
HILLSBOROUGH							HILLSBOROUGH
HOLMES							HOLMES
INDIAN RIVER							INDIAN RIVER
JACKSON							JACKSON
JEFFERSON	802	970		114			JEFFERSON
LAFAYETTE							LAFAYETTE
LAKE	3,601	3,637	2,314		208,260	5,870,495	LAKE
LEE	7,066	7,137	1,291		116,190	3,627,370	LEE
LEON	5,074	5,784		2,257			LEON
LEVY							LEVY
LIBERTY							LIBERTY
MADISON	915	1,061		645			MADISON
MANATEE							MANATEE
MARION	3,011	3,162		2,037			MARION
MARTIN	485	500		315			MARTIN
MONROE							MONROE
NASSAU							NASSAU
OKALOOSA							OKALOOSA
OKEECHOBEE							OKEECHOBEE
ORANGE							ORANGE
OSCEOLA	2,397	2,445	865		77,850	2,218,055	OSCEOLA
PALM BEACH							PALM BEACH
PASCO	1,769	1,769	1,094		98,460	2,775,420	PASCO
PINELLAS							PINELLAS
POLK	1,317	1,409		215			POLK
PUTNAM	1,812	1,903	863		77,670	2,142,302	PUTNAM
ST. JOHNS							ST. JOHNS
ST. LUCIE	3,158	3,190	1,738		156,420	4,930,709	ST. LUCIE
SANTA ROSA	1,401	1,429		19			SANTA ROSA
SARASOTA	292	295		71			SARASOTA
SEMINOLE	3,980	4,020		1,454			SEMINOLE
SUMTER	427	427		5			SUMTER
SUWANNEE	821	903	111		9,990	269,489	SUWANNEE
TAYLOR							TAYLOR
UNION	523	575		233			UNION
VOLUSIA	1,803	1,839		242			VOLUSIA
WAKULLA							WAKULLA
WALTON	984	984	417		37,530	1,023,781	WALTON
WASHINGTON	393	397		51			WASHINGTON
	106,201	108,529	25,928	10,255	2,333,520	71,563,948	

	JUNIOR PROJECTION 1976-77	ADJUSTED CAPACITY REQUIREMENTS	PROJECTED CAPACITY DEFICIENCIES 1976-77		INCREASE SQUARE FEET NEED @ 1.00 1976-77	CAPITAL-OUTLAY NEED @ 30.31 1976-77	
			DEF.	SURPLUS			
ALACHUA	2,238	2,439		540			ALACHUA
BAKER	658	724	282		28,200	777,815	BAKER
BAY	4,412	4,677	1,216		121,600	3,353,983	BAY
BRADFORD							BRADFORD
BREVARD	11,993	12,233		2,204			BREVARD
BROWARD	2,537	2,537		1,349			BROWARD
CALHOUN							CALHOUN
CHARLOTTE	1,029	1,039	612		61,200	191,062	CHARLOTTE
CITRUS							CITRUS
CLAY							CLAY
COLLIER							COLLIER
COLUMBIA	1,851	1,851		118			COLUMBIA
DADE	56,006	56,006	15,872		1,587,200	53,399,916	DADE
DE SOTO							DE SOTO
DIXIE							DIXIE
DUVAL	21,107	21,529		4,878			DUVAL
ESCAMBIA							ESCAMBIA
FLAGLER							FLAGLER
FRANKLIN							FRANKLIN
GADSDEN	1,242	1,267		418			GADSDEN
GILCHRIST							GILCHRIST
GLADES							GLADES
GULF							GULF
HAMILTON							HAMILTON
HARDEE							HARDEE
HENDRY							HENDRY
HERNANDO	1,725	1,725	993		99,300	2,799,098	HERNANDO
HIGHLANDS	466	503	207		20,700	570,949	HIGHLANDS
HILLSBOROUGH	29,061	29,061	5,175		517,500	15,842,279	HILLSBOROUGH
HOLMES							HOLMES
INDIAN RIVER	2,361	2,408	592		59,200	1,902,013	INDIAN RIVER
JACKSON							JACKSON
JEFFERSON							JEFFERSON
LAFAYETTE							LAFAYETTE
LAKE	1,497	1,512	267		26,700	752,628	LAKE
LEE	600	606		131			LEE
LEON							LEON
LEVY							LEVY
LIBERTY							LIBERTY
MADISON							MADISON
MANATEE							MANATEE
MARION							MARION
MARTIN	1,986	2,046	1,017		101,700	3,205,822	MARTIN
MONROE							MONROE
NASSAU	1,490	1,565		100			NASSAU
OKALOOSA	8,754	10,330	3,526		352,600	9,618,575	OKALOOSA
OKEECHOBEE	1,000	1,010	538		53,800	1,630,678	OKEECHOBEE
ORANGE	24,379	24,379	5,735		573,500	16,861,301	ORANGE
OSCEOLA							OSCEOLA
PALM BEACH	20,060	21,063	9,251		925,100	29,161,372	PALM BEACH
PASCO	4,412	4,412	2,168		216,800	6,111,223	PASCO
PINELLAS	25,385	25,639	5,231		523,100	16,013,713	PINELLAS
POLK	14,529	15,546	4,165		416,500	12,245,392	POLK
PUTNAM							PUTNAM
ST. JOHNS	1,678	1,812	447		44,700	1,314,213	ST. JOHNS
ST. LUCIE							ST. LUCIE
SANTA ROSA	1,216	1,240	625		62,500	1,704,938	SANTA ROSA
SARASOTA	6,184	6,246	895		89,500	2,739,872	SARASOTA
SEMINOLE							SEMINOLE
SUMTER							SUMTER
SUWANNEE							SUWANNEE
TAYLOR	612	636	110		11,000	290,067	TAYLOR
UNION							UNION
VOLUSIA	7,212	7,356		232			VOLUSIA
WAKULLA							WAKULLA
WALTON							WALTON
WASHINGTON							WASHINGTON
	257,680	253,397	58,924	9,970	5,892,400	180,486,909	

	SENIOR PROJECTIONS 1976-77	ADJUSTED CAPACITY REQUIREMENTS	PROJECTED CAPACITY 1976-77		INCREASE SQUARE FEET NEED @ 106 1976-77	CAPITAL-OUTLAY NEED @ 30.31 1976-77	
			DEF.	SURPLUS			
ALACHUA	6,963	7,590	1,979		207,876	6,294,667	ALACHUA
BAKER	631	694	276		26,622	806,941	BAKER
BAY	3,878	4,111	380		36,654	1,111,006	BAY
BRADFORD	1,059	1,165		113			BRADFORD
BREVARD	10,916	11,134		1,335			BREVARD
BROWARD	44,094	44,094	8,220		923,578	27,993,649	BROWARD
CALHOUN	891	1,230	56		4,986	151,132	CALHOUN
CHARLOTTE	878	887		443			CHARLOTTE
CITRUS	1,166	1,178		123			CITRUS
CLAY	4,292	4,292		868			CLAY
COLLIER	4,055	4,096	1,852		208,090	6,307,229	COLLIER
COLUMBIA	1,469	1,469		64			COLUMBIA
DADE	69,523	69,523	27,095		3,187,997	96,628,210	DADE
DE SOTO	879	958	322		32,766	993,159	DE SOTO
DIXIE	646	710	377		35,566	1,078,010	DIXIE
DUVAL	24,892	25,390	150		15,423	467,471	DUVAL
ESCAMBIA	14,182	14,324	3,176		326,556	9,897,922	ESCAMBIA
FLAGLER	369	376	243		23,439	710,459	FLAGLER
FRANKLIN	960	988	692		63,082	1,912,037	FRANKLIN
GADSDEN	3,057	3,118		1,172			GADSDEN
GILCHRIST	496	500		245			GILCHRIST
GLADES	487	613		326			GLADES
GULF	1,171	1,288		663			GULF
HAMILTON	990	1,128		803			HAMILTON
HARDEE	1,045	1,055	176		17,909	542,844	HARDEE
HENDRY	1,635	1,635		105			HENDRY
HERNANDO	1,726	1,726	839		82,708	2,506,898	HERNANDO
HIGHLANDS	2,065	2,230		481			HIGHLANDS
HILLSBOROUGH	23,679	23,679		155			HILLSBOROUGH
HOLMES	1,235	1,444	175		16,509	500,402	HOLMES
INDIAN RIVER	2,140	2,183		173			INDIAN RIVER
JACKSON	3,062	3,460		230			JACKSON
JEFFERSON	619	749	96		9,056	274,506	JEFFERSON
LAFAYETTE	237	286		102			LAFAYETTE
LAKE	5,888	5,947	2,214		218,256	6,615,343	LAKE
LEE	8,000	8,689	2,255		246,200	7,462,349	LEE
LEON	5,841	6,659	1,802		191,012	5,789,573	LEON
LEVY	1,602	1,618		66			LEVY
LIBERTY	464	538	397		34,928	1,058,669	LIBERTY
MADISON	716	490	40		3,646	110,522	MADISON
MANATEE	6,929	7,137	1,875		198,750	6,024,112	MANATEE
MARION	5,126	5,382		651			MARION
MARTIN	1,708	1,759	511		56,332	1,707,442	MARTIN
MONROE	5,074	5,074	199		24,047	728,869	MONROE
NASSAU	1,241	1,303		436			NASSAU
OKALOOSA	7,251	8,556	2,410		229,914	6,968,693	OKALOOSA
OKEECHOBEE	657	664		1,795			OKEECHOBEE
ORANGE	20,536	20,536	132		13,572	411,374	ORANGE
OSCEOLA	2,771	2,826		545			OSCEOLA
PALM BEACH	16,651	17,484	2,531		271,017	8,457,018	PALM BEACH
PASCO	4,020	4,020	2,071		198,835	6,026,714	PASCO
PINELLAS	22,587	22,813		213			PINELLAS
POLK	12,336	13,200	2,775		285,325	8,648,215	POLK
PUTNAM	3,678	3,862	668		64,435	1,953,033	PUTNAM
ST. JOHNS	1,251	1,351		135			ST. JOHNS
ST. LUCIE	3,742	3,779	754		83,120	2,519,396	ST. LUCIE
SANTA ROSA	1,648	1,681		511			SANTA ROSA
SARASOTA	5,153	5,205		413			SARASOTA
SEMINOLE	9,587	9,683	831		84,562	2,563,091	SEMINOLE
SUMTER	1,543	1,543	363		34,630	1,049,641	SUMTER
SUWANNEE	1,385	1,524		441			SUWANNEE
TAYLOR	883	918		568			TAYLOR
UNION	356	392		15			UNION
VOLUSIA	7,375	7,528	4,026		413,953	12,546,925	VOLUSIA
WAKULLA	779	802	197		19,002	575,969	WAKULLA
WALTON	1,191	1,191		320			WALTON
WASHINGTON	995	965		228			WASHINGTON
	404,351	414,422	72,155	13,838	7,890,353	239,393,490	

	CONTRACT COSTS	LEGAL & ADMINISTRATION	ARCHITECTURE	FURNITURE	SITE IMPROVEMENT	SITE ACQUISITION	TOTAL CAPITAL OUTLAY NEED 1976-77
ALACHUA	8, 957,687	32,399	424,916	943,513	337,346	895,768	11,591,629
BAKER	1,584,756	5,732	75,174	166,922	59,681		1,892,265
BAY	4,927,851	17,824	233,757	519,050	185,582	492,785	6,376,849
BRADFORD	694,301	2,511	32,934	73,130	26,174		829,050
BREVARD							
BROWARD	86,310,737	312,185	4,094,236	9,091,109	3,250,462	8,631,073	111,689,802
CALHOUN	223,718	809	10,612	23,564	8,425		267,128
CHARLOTTE	191,062	691	9,063	20,124	7,195		228,135
CITRUS	1,778,775	6,433	84,377	187,358	66,988	177,877	2,301,808
CLAY	5,747,618	20,789	272,644	605,396	216,455	574,761	7,437,663
COLLIER	11,018,707	39,854	522,683	1,160,600	414,964	1,101,870	14,258,673
COLUMBIA	2,493,840	9,020	118,297	262,676	93,918	249,384	3,227,135
DADE	192,707,107	697,021	9,141,254	20,297,839	7,257,349	19,270,710	249,371,280
DE SOTO	3,718,981	13,451	176,413	391,720	140,056	371,898	4,812,519
DIXIE	1,078,010	3,899	51,136	113,546	40,597	107,801	1,394,989
DUVAL	5,065,737	18,322	240,298	533,574	190,775	506,573	6,555,279
ESCAMBIA	15,203,278	54,990	721,182	1,601,361	572,555	1,520,327	19,673,693
FLAGLER	710,459	2,569	33,701	74,832	26,755		848,316
FRANKLIN	2,007,807	7,262	95,242	211,482	75,614		2,397,407
GADSDEN							
GILCHRIST							
GLADES							
GULF							
HAMILTON	350,304	1,267	16,617	36,897	13,192		418,277
HARDEE	2,628,797	9,508	124,699	276,891	99,000	262,879	3,401,774
HENDRY	597,120	2,159	28,324	62,894	22,487		712,984
HERNANDO	5,486,342	21,146	260,250	577,876	206,615	548,634	7,100,863
HIGHLANDS	570,949	2,065	27,083	60,138	21,501		681,736
HILLSBOROUGH	32,255,668	116,668	1,530,079	3,397,489	1,214,748	3,225,566	41,740,218
HOLMES	707,172	2,557	33,545	74,486	26,632		844,392
INDIAN RIVER	3,055,971	11,053	144,963	321,885	115,087	305,597	3,954,556
JACKSON	1,710,489	6,186	81,138	180,165	64,417		2,042,395
JEFFERSON	578,672	2,093	27,449	60,951	21,792		690,957
LAFAYETTE	96,427	348	4,574	10,156	3,631		115,136
LAKE	14,804,437	53,547	702,263	1,559,351	557,535	1,480,443	19,157,576
LEE	15,170,991	54,873	719,651	1,597,960	571,339	1,517,099	19,631,913
LEON	8,333,573	30,142	395,311	877,775	313,842	833,357	10,784,000
LEVY							
LIBERTY	1,058,669	3,829	50,219	111,509	39,869		1,264,095
MADISON	189,780	686	9,007	19,989	7,147		226,609
MANATEE	8,618,032	31,171	408,804	907,737	324,555	861,803	11,152,102
MARION	893,314	3,231	42,375	94,092	33,642	89,331	1,155,985
MARTIN	8,205,987	29,681	389,259	864,336	309,037	820,598	10,618,898
MONROE	1,630,655	5,898	77,351	171,756	61,410	163,065	2,110,135
NASSAU	592,819	2,144	28,120	62,441	22,325		707,849
OKALOOSA	24,700,228	89,340	1,171,680	2,601,675	930,210	2,470,022	31,963,155
OKEECHOBEE	4,011,478	14,509	190,288	422,528	151,072		4,789,875
ORANGE	19,833,475	71,737	940,820	2,089,059	746,928	1,983,347	25,665,366
OSCEOLA	3,021,191	10,927	143,313	318,222	113,778	302,119	3,909,550
PALM BEACH	54,099,977	195,679	2,566,286	5,698,350	2,037,405	5,409,997	70,007,694
PASCO	20,298,727	73,420	962,890	2,138,064	764,450	2,029,872	26,267,423
PINELLAS	29,741,310	107,574	1,410,808	3,132,652	1,120,057	2,974,131	38,486,532
POLK	34,694,922	125,491	1,645,788	3,654,416	1,306,610	3,469,492	44,896,719
PUTNAM	4,095,335	14,812	194,266	431,361	154,230	409,533	5,299,537
ST. JOHNS	1,314,213	4,753	62,341	138 426	49,493	131,421	1,700,647
ST. LUCIE	15,281,646	55,273	724,900	1,609 615	575,506	1,528,164	19,775,104
SANTA ROSA	2,121,386	7,673	100,630	223,445	79,891	212,138	2,754,163
SARASOTA	2,739,872	9,910	129,968	288,590	103,183	273,987	3,545,510
SEMINOLE	3,147,385	11,384	149,299	331,514	118,530	314,738	4,072,850
SUMTER	1,545,577	5,590	73,315	167,795	58,206	154,557	2,000,040
SUWANNEE	269,489	974	12,783	28,385	10,148		321,779
TAYLOR	290,067	1,049	13,759	30,552	10,923	29,006	375,356
UNION							
VOLUSIA	16,441,203	59,467	779,904	1,731,751	619,175	1,644,120	21,275,620
WAKULLA	575,969	2,083	27,321	60,668	21,690		687,731
WALTON	1,023,781	3,703	48,564	107,834	38,555	102,378	1.324.815
WASHINGTON							
TOTAL	691,203,830	2,501,361	32,787,923	72,804,[illegible]	26,030,734	67,448,221	892,776,542

SECTION IV
FINANCING COMPENSATORY EDUCATION

FINANCING COMPENSATORY EDUCATION IN FLORIDA

Rationale for a State Program

Any proposal to equalize educational opportunity through additional state compensatory funds must begin with a rationale. The educational literature is filled with definitions of equal education opportunity including such general phrases as "equal access," "equal concern," and equality of the "meaningfulness, stimulation, and conditions for learning."[1] These definitions are usually ambiguous and exceedingly difficult to translate into specific state education policies. Moreover, policy prescriptions derived from these definitions tend to define education only as *formal schooling*, despite impressive research indicating the importance of non-school experiences in learning.[2]

Traditionally, Americans have *not* defined equality of opportunity to mean equality of outcomes. As historian Arthur Mann observed, equality of opportunity implied ". . . an equal start for all children in the race for life, but their assumption was that some would go farther than others."[3] Even though differences in ability, luck, effort, or preferences would cause differences in outcomes, a son's achievement would not be determined by his father's attainment. The early proponents of the common school thought it would insure representative individuals born into any social class would have the same opportunity to suceed as persons born into other social classes.

As Levin notes, historically equal *educational* opportunity was considered to be the prime force in bringing about equal opportunity. The common school reformers had an enormous faith in the efficacy of formal schooling. Levin concludes:

> It is now clear, in retrospect, that the schools have not achieved this goal. Occupational success, scholastic achievement, educational attainment are still positively correlated with those of parents although the correlations might have been even higher in the absence of universal schooling. The children of the poor will experience lower incomes, poorer housing, lower occupational status, substandard medical care and other deficiencies relative to children born into higher socioeconomic strata. The failure of the common school to achieve the social mobility dream must surely raise questions about the role of schooling in achieving equality. Is the job too great for the schools to achieve, or is the failure due to a lack of social structure and commitment that would enable us to truly equalize life's chances for the children of our society?[4]

The above dilemma brings us to Levin's concept of "human capital embodiment." For several years economists have demonstrated that the productivity of a population or nation is related to its human capital embodiment, which is in turn determined by investments in housing, health, nutrition, education, training, and so on. It appears the dollar return on investment in human capital often exceeds the return on physical capital.[5]

Assuming there is no discrimination in labor markets, the disadvantaged child will have less human capital invested in him than will children from middle and upper class families.

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[1] For a review of this literature see Edmund W. Gordon, *Toward Defining Equality of Educational Opportunity*, in Frederick Mosteller and Daniel P Moynihan (eds.) *On Equality of Educational Opportunity* (New York: Vintage, 1972), pp. 423-434.

[2] See for example U.S. Senate Select Committee on Equal Educational Opportunity, *Environment, Intelligence, and Scholastic Achievement*, 92 Congress, 2nd Session.

[3] Arthur Mann, "A Historical Overview: Education and Compensatory Action," in Charles O. Daly (ed.) *The Quality of Inequality* (Chicago: University of Chicago, 1968), p. 14.

[4] Henry M. Levin, "Equal Educational Opportunity and the Distribution of Educational Expenditures," to be published in *Education and Urban Society*, February 1973.

[5] See for example Theodore W. Schultz, "The Human Capital Approach to Education," in R. L. Johns, et al., *Economic Factors Affecting the Financing of Education*, Vol. 2, National Educational Education Finance Project (Gainesville, Florida: 1970), Chapter 2.

> Families from low socio-economic origins have a much lesser ability to invest in their offspring in a large variety of areas that affect child development. Even before birth the lower social class child is more likely to face prenatal malnutrition. It appears that such nutritional deficiencies may stunt the development of the brain and learning ability. He is less likely to receive adequate medical and dental care as well, so he is more prone to suffer from a large variety of undetected, undiagnosed, and untreated health problems.
>
> The meager income levels associated with lower socio-economic families translate into less adequate housing services as they affect child development. Substandard housing exacerbates health problems through inadequate plumbing, increased probability of fires and other accidents, deficient protection from the elements, and a higher probability of rodents and vermin. As expected, substandard housing tends to be concentrated heavily among the poor and nonwhite. Moreover, children need space and privacy to grow and develop skills that require thought and concentration. The Census Bureau assumes that more than one person per room represents an overcrowded condition, and in 1960 there were about 4 million households living in *standard* units that were overcrowded. For the population as a whole ". . . three out of ten nonwhite households were crowded in 1960, and one out of ten white households." Research suggests that housing characteristics bear a direct relationship to both the health and productivity of their occupants.[6]

In addition to the above deficiencies, disadvantaged families are less able to provide other material inputs which increase human capital. Low family income inhibits or precludes travel and exposure to a broad and varied environment. More significantly, parental services tend to be lower. Disadvantaged children are more likely to receive limited parental attention because often one parent is missing or both must work. Florida's migrant children are a classic example of this situation. Further, the lower educational levels of the parents themselves limit the amount and quality of knowledge that they can transmit to their children. Consequently, parents with greater educational attainment provide their children with substantially higher skill levels than do low-income parents with less education.[7]

Guidelines for State Policy

From the concept of human capital we can deduce the following guidelines for state policy.

1. The state needs to move toward providing equal capital embodiment, if it is to put children born in different social classes on the same starting line for life's rewards.
2. Differences in capital embodiment among school children depend primarily on differences in housing, health services, nutrition, and family investment in educational services and experiences.
3. Research demonstrates that differences in capital embodiment in money terms are very large. Consequently, equalization will probably require large sums of state and federal money.
4. Adding the same amount of state educational investment to each group—advantaged and disadvantaged—will merely sustain the absolute differences in human capital. Clearly, equalization of capital embodiment will require compensatory investments for the disadvantaged, for the disadvantaged child also receives less in terms of non-schooling investments even while attending schools.
5. Instructional services are not a substitute for nutrition deficiency or a debilitating body infection. Consequently, compensatory education money should not be restricted to the usual program impulses of public educators—reduced class size, remedial reading, and instructional specialists. Schools should be encouraged to plan comprehensive programs that provide substantial sums for the non-instructional components. Such services would include remedial and *preventive* health care, nutrition with breakfasts, study space, greater school-parental involvement, etc.
6. Our prime concern is with the equality of distribution of educational opportunity among children in Florida, not just the redistribution of state dollars among school districts. Consequently, the state needs to be sure that compensatory money flows through the county-wide district to the individual schools disadvantaged children attend. This requires a school-by-school information and accounting system plus a school-by-school performance report. These ideas are discussed at length in another section of the report.
7. There is no research base to establish the minimum and maximum dollar amounts for compensatory education. There is undoubtedly a point of diminishing returns where additional compensatory expenditures yielded no additional increment to human capital. There is probably a threshold amount of "critical mass" before any impact takes place. Since these amounts are unknown, we have costed out several alternatives for the Citizens' Committee. Moreover, the amount of state compensatory education money might be decreased if

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[6] Levin, *op. cit.*, pp. 6-7.

[7] Numerous studies have consistently found the association of parental education and socioeconomic status with children's scholastic performance, see Moynihan and Mosteller, *op. cit.*

federal or state welfare or other capital embodiment expenditures are increased in Florida.

A More Detailed Series of Alternatives

The design of a Florida compensatory program should be linked with the existing ($26.45 million) federal compensatory program under Title I of ESEA (or any successor to it) and be directed at the universe of disadvantaged children. The federal program is tied to an economic definition of poverty through Title I of ESEA. Poverty income cutoffs are adjusted by family size, sex of the head of the family, number of children under 18 years old, and farm and nonfarm residence.[8] Poverty thresholds for farm families are approximately 85 percent of the corresponding levels for nonfarm families. The average poverty threshold for a nonfarm family of four headed by a male was $3745 in 1969.

Poverty thresholds are computed on a national basis only. No attempt is made in the federal program to adjust these thresholds for regional, state, or local variations in the cost of living. Under Title I, Florida receives an allocation for each child from a low-income family. Title I originally used the number of children from families with incomes below $2,000 (this has been increased to $3,000).[9] For each eligible child, Florida receives one-half the national average per pupil expenditure.

The United States Commissioner of Education and state and local education agencies have responsibilities for administering the Title I program. We will merely summarize these.

The United States Office of Education

1. develops and disseminates regulations, guidelines, and other materials regarding the approval of Title I projects.
2. reviews and assesses the progress under Title I throughout the nation.

State Education Agencies

1. approve proposed local projects in accordance with federal regulations and guidelines.
2. assist local educational agencies in the development of projects.
3. submit state evaluative report to USOE.

Local Education Agencies

1. identify the educationally deprived children in the areas where there are high concentrations of low-income families and determine their special educational needs.
2. develop and implement approved projects to fulfill the intent of Title I.

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[8] United States Census, 1970. Data from Florida State University tapes. Fourth Count (population) Tabulation #85. Florida currently ranks 45th in the nation in per capita welfare expenditure.

[9] Department of Health, Education, and Welfare; U.S. Office of Education, November 4, 1971; "County Aggregate Maximum Basic Grants for Fiscal Year 1972 under P.L. 89-10 Title I; Florida." While allocations are based on $3,000 the federal appropriation is prorated to a lesser amount because federal grants can not cover all eligible children.

TABLE A

WEIGHTED AVERAGE THRESHOLDS AT THE POVERTY LEVEL IN 1969, BY SIZE OF FAMILY AND SEX OF HEAD, BY FARM AND NONFARM RESIDENCE

		Nonfarm			Farm		
Size of family	Total	Total	Male head	Female head	Total	Male head	Female head
All unrelated individuals	$1,834	$1,840	$1,923	$1,792	$1,569	$1,607	$1,512
Under 65 years	1,888	1,893	1,974	1,826	1,641	1,678	1,552
65 years and over	1,749	1,757	1,773	1,751	1,498	1,508	1,487
All families	3,388	3,410	3,451	3,082	2,954	2,965	2,757
2 persons	2,364	2,383	2,394	2,320	2,012	2,017	1,931
Head under 65 years	2,441	2,458	2,473	2,373	2,093	2,100	1,984
Head 65 years and over	2,194	2,215	2,217	2,202	1,882	1,883	1,861
3 persons	2,905	2,924	2,937	2,830	2,480	2,485	2,395
4 persons	3,721	3,743	3,745	3,725	3,195	3,197	3,159
5 persons	4,386	4,415	4,418	4,377	3,769	3,770	3,761
6 persons	4,921	4,958	4,962	4,917	4,244	4,245	4,205
7 or more persons	6,034	6,101	6,116	5,952	5,182	5,185	5,129

Source: Definition, U.S. Department of Health, Education and Welfare.

Figures: U.S. Census Bureau.

TABLE B

	(1)	(2)		(3)	(4)	(5)	(6)
County	Count of related children, 6-17 years old in families below poverty level, 1969	# students who may be served in FY'72 at ½ national avg. expenditure/ pupil in FY'70 ($303)	(2a) (2)/(1)	Funding Level FY'72	Funding per pupil 6-17 below poverty level FY'72 (3)/(1)	Number of students that may be served in FY'73 when half national FY'71 ($766) per pupil expenditure is used in the computation	(5)/(1) %
Alachua	4,781	1,685	(35%)	510,404	107	1,333	28
Baker	678	281	(42)	85,281	126	223	33
Bay	4,035	1,352	(34)	409,604	102	1,069	26
Bradford	1,045	289	(28)	87,681	84	229	22
Brevard	6,664	1,168	(18)	353,923	53	924	14
Broward	15,749	4,950	(31)	1,499,853	95	3,916	25
Calhoun	803	418	(52)	126,561	158	330	41
Charlotte	502	156	(31)	47,200	94	123	25
Citrus	960	223	(23)	67,521	70	176	18
Clay	1,713	514	(30)	155,681	91	406	24
Collier	1,602	347	(22)	105,121	66	274	17
Columbia	1,922	816	(42)	247,362	129	646	34
Dade	42,509	12,388	(29)	3,753,473	88	9,800	23
DeSoto	546	218	(40)	65,921	121	172	32
Dixie	423	187	(44)	56,641	134	148	35
Duval	27,560	7,810	(28)	2,366,421	86	6,179	22
Escambia	11,588	2,984	(26)	904,008	78	2,360	20
Flagler	385	166	(43)	50,240	130	131	34
Franklin	827	261	(32)	79,201	96	207	25
Gadsden	4,949	2,025	(41)	613,605	124	1,602	32
Gilchrist	213	128	(60)	38,880	183	102	48
Glades	223	123	(55)	37,120	166	97	43
Gulf	665	214	(32)	64,961	98	170	26
Hamilton	1,055	404	(38)	122,561	116	320	30
Hardee	1,407	368	(26)	111,361	79	291	21
Hendry	642	181	(28)	54,881	85	143	22
Hernando	960	252	(26)	76,321	80	199	21
Highlands	1,701	404	(24)	122,561	72	320	19
Hillsborough	20,311	6,794	(33)	2,058,578	101	5,375	26
Holmes	788	726	(92)	219,842	279	574	73
Indian River	1,802	406	(23)	122,881	68	321	18
Jackson	3,540	1,879	(53)	569,285	161	1,486	42
Jefferson	1,215	568	(47)	172,162	142	450	37
Lafayette	257	111	(43)	33,760	131	88	34
Lake	4,027	1,282	(32)	388,483	96	1,014	25
Lee	3,274	845	(26)	256,162	78	669	20
Leon	4,567	1,467	(32)	444,644	97	1,161	25
Levy	1,085	321	(30)	97,281	90	254	23
Liberty	318	112	(35)	35,520	112	93	29
Madison	1,659	823	(50)	249,282	150	651	39
Manatee	3,314	965	(29)	292,483	88	764	23
Marion	4,743	1,653	(35)	500,964	106	1,308	28
Martin	1,343	231	(17)	69,921	52	183	14
Monroe	1,947	481	(25)	145,601	75	380	20
Nassau	1,313	546	(42)	165,441	126	432	33
Okaloosa	3,538	816	(23)	247,202	70	645	18
Okeechobee	761	139	(19)	42,240	56	110	14
Orange	14,240	3,603	(25)	1,091,849	77	2,851	20
Osceola	1,273	334	(26)	101,121	79	264	21
Palm Beach	12,842	4,319	(34)	1,308,811	102	3,417	27
Pasco	2,372	674	(28)	204,322	86	533	22
Pinellas	10,947	3,906	(36)	1,183,370	108	3,090	28
Polk	12,540	3,313	(26)	1,003,689	80	2,621	21
Putnam	3,169	971	(31)	294,083	93	768	24
St. Johns	2,432	771	(32)	233,602	96	610	25
St. Lucie	4,172	742	(18)	224,802	54	587	14
Santa Rosa	1,953	553	(28)	167,521	86	437	22
Sarasota	3,067	811	(26)	245,762	80	642	21
Seminole	3,831	1,629	(43)	493,444	129	1,288	34
Sumter	1,236	372	(30)	112,641	91	294	24

TABLE B CONTINUED

Suwannee	1,745	728	(42)	220,642	126	576	33
Taylor	1,061	388	(37)	117,601	111	307	29
Union	284	131	(46)	39,680	140	104	37
Volusia	6,362	2,050	(32)	621,125	98	1,622	25
Wakulla	661	236	(36)	71,361	108	186	28
Walton	1,265	718	(57)	217,442	172	568	45
Washington	1,477	548	(37)	166,081	112	434	29
STATE	282,838	87,277	(31)	26,445,029	93	69,047	24

Columns (2a) and (6) provide a fairly good indication of the number of students the Florida districts are trying to serve with Title I funds. Districts which spent below the national average per pupil expenditure in the appropriate year (FY '71 for FY '73; FY '70 for FY '72) are permitted to serve more students than the number indicated in the table.[10] The number of students that may be served is supposed to be the *total* for the year in order that the expenditure increment per child will equal one-half the national average. However, many districts move students into and out of the program during the year so that the average increment per child will be less than that amount used to calculate the number of children that may be served.[11]

Fewer students are to be served in FY '73 than were served in FY '72 due to the increase in national per pupil expenditures. From FY '70 to FY '71 the national average increased from $606 to $766 (excluding capital outlay and debt service). There was no corresponding increase in total federal Title I funds. We do not anticipate an increase in the level of federal funding of Title I in the near future. Title I administrators in Florida report that the trend has been to serve fewer and fewer students in fewer and fewer schools.[12] This has concentrated the money in order to provide "critical mass."

These tables indicate the federal program reaches only 69,047 of the disadvantaged children in Florida out of the 282,838[13] who need compensatory education. The uncovered children (213,741) are the unlucky ones who happen to be in schools or classrooms that a limited amount of federal funds can not adequately reach. Federal Title I appropriations reflect political bargains and the constraints on total federal taxation rather than any deliberate strategy to include so few children. Florida's state program should have as a goal including children not covered by federal programs or children who receive only a few services from the federal aid. Consequently a state program will both supplement and reinforce the federal program.

Since federal programs are subject to unpredictable change, we do not believe that the state program of compensatory education should be tied directly to such a program as ESEA Title I. Rather, the amount of money a county would be entitled to would be the amount that would be calculated for the county if there were no federal aid, less whatever amount of federal aid is allocated to the county specifically for compensatory purposes.

Universe of Need and Proper Expenditure

The low income definition of need used by the federal program is only one alternative for deriving the number of children eligible for a state program. Several other studies have suggested various achievement or aptitude tests as a better definition of need. For example, the Fleischmann Commission in New York advocated a test at the beginning of the first grade to identify the number of children with learning problems. If 20 percent of the pupils score below a minimum competency level, it would be assumed that 20 percent of the total school district children needed compensatory programs. Testing at the first grade would eliminate any negative incentive whereby the district would receive more state money for lowering rather than raising pupil attainment.

Assuming we could agree on an appropriate valid and reliable test, the population covered by a compensatory program would be those

—Below the 25th percentile of national norms
—Below the 10th percentile of national norms
—Below the 25th percentile of Florida norms
—Below the 10th percentile of Florida norms

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[10] Florida State Department of Education, February 22, 1972; memorandum from Jon L. Stapleton, Administrator, Federal-State Relations, to District Superintendents: "Determining the Number of Students that May Be Served in FY 1972 with Title I, ESEA."

[11] Florida State Department of Education, December 3, 1971; memorandum from Shelley S. Boone, Director, Division of Elementary and Secondary Education, to District Superintendents: "Notice of Release of Final Allocation for Title I of the Elementary and Secondary Education Act for FY 1972.

[12] Florida State Department of Education, May 31, 1972; memorandum from Jon L. Stapleton to District Superintendents: "Determining the Number of Students that may be served in FY 1973 with Title I, ESEA."

[13] To the extent that migrant students come from families below the federally established poverty level and assuming these students are picked up by the U.S. census, this figure includes them. In another section on migrant education we propose separate state funding for migrant students. It is important to adjust for this double counting.

Obviously, other possibilities are numerous. The key problem is that there is no expert or lay consensus on the appropriate test. The Fleischmann Commission recommended the development of a new test. There are also numerous possible definitions of low income or capital embodiment including:

- —the number of children from welfare families
- —the national definition used above adjusted for farm and nonfarm ($3,745 in urban area)
- —the number of children from families with less than $3,000
- —a composite index including number of parental years of education, broken homes, housing conditions, etc.

There is clearly no ideal and universally accepted measure of eligibility or need for compensatory programs. Our summary recommendations use the national poverty data from the preceding tables. If this need indicator was used by Florida, it would entail a special state survey to update U.S. census figures.

These need measures are related to the issues of "how much money is enough" and targeting funds to the disadvantaged children (particularly) in schools with mixtures of children from advantaged and disadvantaged backgrounds. We have provided estimates of needed expenditures using a variety of concepts.

1. The double weighting for the disadvantaged child recommended by the National Education Finance Project through their costing of "explemplary" compensatory programs.
2. The $300 per pupil recommended by President Nixon in his 1972 message to Congress.
3. A variety of amounts used by other states in *their* state compensatory programs.
4. One-half the state average per pupil expenditure used as the USOE guideline.

We can provide no research base for choosing among these options on the basis of proven effectiveness or output. The precise technology is—to say the least—unclear on "what works" with the disadvantaged child. The range of costs in effective programs is quite large and the necessary minimum expenditure issue "unresolved."[14] We do believe, however, that comprehensive programs with substantial expenditures have the best chance of success. Florida's state funds need to be combined with federal funds to provide intensive programs including health and nutrition as well as instruction. The National Advisory Council on the Education of Disadvantaged Children found after observing a national sample of Title I projects:

> For the most part, however, Title I projects are piecemeal fragmented efforts at remediation or vaguely directed "enrichment." It is extremely rare to find strategically planned, comprehensive programs for change based on four essential needs: adapting academic content to the special problems of disadvantaged children, improved inservice training of teachers, attention to nutrition and other health needs and involvement of parents. . . . Also, the Council is anxious that the new focus on the disadvantaged not be diluted by the use of Title I funds, directly or indirectly, as general aid to schools.[15]

This comprehensive aspect is of special concern because a technical report by the Citizens' Committee staff indicates school health needs in Florida are particularly acute. This report found Florida's school districts spent from a high of $4.02 per ADA to a low of $.05.[16] Neither the Florida Department of Health nor the Department of Education was doing an adequate job. Teachers were responsible for screening and referral services, but the state statute requiring periodic health exams was "sadly ignored in many counties." The health standards recommended in this report could be provided through our state compensatory education proposal.

Comparability

"Comparability" is a related issue in deciding how much to provide in state compensatory money per child. Comparability means quite simply that per pupil expenditures and services provided from state and local revenue must generally be equal among schools *within* a school district *before* the application of federal and state compensatory funds. A comparability requirement is essential for insuring that compensatory funds actually supplement other state and local funds rather than supplant them. Since the U.S. Office of Education is not enforcing the federal comparability standards, the Florida State Department will have to promulgate its own regulations.[17]

Comparability is directly related to the necessity for a school-by-school information, accounting, and performance report. The typical U.S. pattern is for state and local resources to flow within districts in larger amounts to children of higher socioeconomic status. Our study of two Florida counties was congruent with this national pattern and also indicated schools with the lowest test scores received the least money. It has in most part resulted from the distribution of teachers among schools where the higher paid, more experienced teachers are tightly tied to the status of the students. We need to guard against non-comparability and insure that compensatory funds for the disadvantaged are not siphoned off into general aid. Florida's current MFP is designed only to provide general support.

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[14] See for example American Institute for Research, *A Study of Selected Exemplary Programs for the Education of Disadvantaged Children* (Palo Alto: 1968). For a more recent overall evaluation of Title I see Michael J. Wargo et. al., *ESEA I: A Re-Analysis and Synthesis of Evaluation Data from Fiscal Year 1965 Through 1970* (Palo Alto: American Institute of Research) 1972.

[15] National Advisory Council on the Education of Disadvantaged Children, *Summer Education for Children of Poverty* (Washington: GPO, 1966), p. 3.

Governor's Citizens' Committee on Education, *Recommendations on School Health Education Programs* (Tallahassee, 1972).

[17] For a review of the sorry state of federal comparability enforcement, see the Lawyers Committee for Civil Rights under Law, *Title I Comparability: A Preliminary Evaluation* (Washington, 1972).

The best method to accomplish this is to allocate state compensatory money to county central offices with specific amounts earmarked for each school. Florida has the electronic data processing capability to calculate allotments on the basis of each school. The state will need to initiate a biannual census to keep current figures for each school within a county indicating disadvantage— e.g., low income, low parental education, poor housing, and so on. State compensatory education aid needs to be reinforced by a school-by-school report. As we indicated elsewhere in the study, such a report would provide much more than a school-by-school fiscal accounting and auditing basis. Although we will know how much money is spent in each school, we will also know the characteristics of the students in each school and could trace state aid to disadvantaged students. Some slippage of perhaps ten percent could be permitted because of administrative overhead differences. The amount spent in each school will not be precise but close to it. Aggregate information for Florida's large school districts like Dade or Hillsborough hides large deviations among schools in meaningless district-wide averages. This fiscal system for compensatory education should be an integral part of the School Performance Report presented in a separate section.

SECTION V
ISSUES IN URBAN EDUCATION FINANCE

The National Urban Scene

The fiscal crisis in education has hit U.S. urban areas hardest. First, because of problems common to highly urbanized areas—a declining fiscal situation combined with steeply rising demands and costs for education and other public services (welfare, police, health) —large cities find it more difficult than most other areas to support educational services from their own tax resources. Second, education in central cities imposes higher costs than are found in less densely populated places. This is caused by such factors as: inherently higher urban land and wage costs, the high number of disadvantagd and handicapped children, and aggressive teacher unions. Third, cities frequently function under a legal framework that is far more restrictive and state aid laws which are less generous than is true of suburban and rural school districts.[1]

There is a demographic and economic sorting out process between the central cities finances and their suburban rings. In comparison with the suburbs, central cities have populations which are proportionately more impoverished and more heavily composed of ethnic and racial minorities. Yet central city expenditures are frequently less or only marginally higher than surrounding suburbs. Because of generally higher price and salary levels in large cities, even equal amounts of per pupil expenditures provide less education in cities than suburbs.

The bulk of retail sales activities is now in the suburbs. Central city property tax bases are not growing as fast as suburbs. As a result of both the relative decline in their fiscal situation and of greater demands for public services in heavily urbanized areas, tax effort (as a proportion of per capita income and expenditures for public services) was considerably higher in most core cities than in suburban areas of the nation's largest SMSA's. Yet most state education regulations and state education aid systems leave cities at a disadvantage relative to suburban and rural areas.

The most important factor working against urban areas in state education aid formulas is the reliance on real property value to measure the capacity of school districts to support education. The higher the property value per pupil, the lower the state aid payment under equalizing aid formulas. Since urban areas tend to have greater concentrations of commercial and industrial property plus lower proportions of pupils, they qualify for less state aid than do non-urban school districts.[2] Were almost any other recognized measure of fiscal capacity used (median family income, percent of poverty families, property value per capita rather than per pupil), cities would not look so rich and would qualify for more state aid. Their fiscal position would improve even more if state aid formulas were adjusted for factors discussed above, i.e., higher urban cost levels, higher demands for non-educational public services, and more costly pupil populations.

Urban School Finance in Florida: Contrast with the Nation

Although the above conditions are the general trend in urban finance, there are numerous exceptions. Some districts in the suburban ring are heavily urban in composition and suffer from the central city problems. Some cities, particularly newer cities in Florida and the West, tend to be less densely populated and less afflicted with the urban fiscal phenomenon than are the older cities of the Midwest and Northeast. But urban school finance in Florida is somewhat unique and stands as a stark contrast to some of the overall national trends.

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[1] For documentation of the assertions in this section see Joel S. Berke and Michael W. Kirst, *Federal Aid to Education: Who Governs, Who Benefits* (Lexington: D.C. Health, 1972).

[2] Cities have higher proportions of elderly and single people which causes them to have fewer pupils per square mile than suburbs.

Much of the comparative analysis of urban trends focuses on comparisons of cities with their suburbs. But Florida's county units combine cities, suburbs, and in some cases, rural areas in the same school district. Consequently, the tax base and economic growth of the suburbs accrues to the central city as well as the suburb. In addition, two of the state's largest metropolitan areas (Dade and Duval) provide most governmental services other than education on a county basis. Moreover, Florida's urban counties are extremely diverse and by Northern standards relatively less dense. The variations in wealth among Duval, Orange, Palm Beach, Polk and Volusia are presented below:

Variations in Wealth, 1970-71

	Assessed Valuation/ADA	Income Per Capita	Density
Duval	$18,158	$2,861	5.17
Orange	19,734	3,038	5.77
Palm Beach	45,776	3,893	4.52
Polk	27,486	2,568	6.13
Volusia	26,502	2,809	5.25

Certainly, these selected counties are not equally hard-pressed on the social-economic characteristics normally attached to "urbanism."

In order to formulate state education policy for Florida's urban areas, it would be most useful to discuss each major component of the "urban problem" in the Florida context.

1. Urban areas have higher demands for public services of all types (police, transport, etc.) and this restricts their capacity (compared to non-urban areas) to spend for education. The hypothesis is that higher per capita expenditures on general governmental or non-school functions are associated with lower expenditures for elementary/secondary education.

A hypothetical example of this phenomenon is a big city that allocates only 35 percent of its budget to education while suburbs spend 65 percent. As noted previously, this problem is greatly mitigated by the Florida county unit for education administration that combines cities, suburbs, and even rural areas. Two of the most dense counties—Dade and Duval—use metro government for most public services.

But the critical factor that deflates this issue is Florida's ten-mill property tax limit (cap) for education. In effect, all counties tax at the ten-mill limit for education and cannot exceed this no matter what their other demands for public services are. Moreover, the ten-mill cap is low enough that no county is tempted to tax less than this because of inordinate demands for police, welfare, etc. Twenty counties in Florida are significantly below ten mills but they contain only 9.8 percent of the total pupil population. While differential demands for total public services may be an issue for state revenue sharing, it is not a priority problem for education finance. The existing 20-mill cap on local taxes for public services (ten mills city, ten mills county) other than education obviously lessens the overall issue even more in the long run.

If urban counties are experiencing greater problems funding their total public service needs, education is not a major or even minor factor. State policy should be devised in terms of general revenue sharing or other devices to deal with the general public fiscal problem and differences in total service burdens. Any limitation on urban county support for education stems from inadequate state funding and state property tax limits on the ability of rich urban counties to raise more local revenue. It is not caused by the necessity to fund an inordinate amount of competing public services like police or transport. Of course, wealthy urban counties raise more per mill (up to ten mills) than poor ones. But the solution is a better state aid equalization, not an allowance for municipal overburden.

2. It costs urban areas more to deliver the same kind of educational services because of:

   a. higher cost of living—the "market basket" of the typical family contains higher prices than in non-urban areas.

   b. higher cost of vandalism, construction, etc.

   c. higher overall wage structure that amplifies cost-of-living differentials.

The State of Florida has already recognized the possible importance of (a) by funding a cost-of-living study. This study was done by three economists at Florida universities under a contract from the Florida Department of Adminstration. The methodology of the study followed accepted and widely tested Bureau of Labor Statistics procedures. Included in the study were such major components of living costs as housing, transportation, clothing, food, and services. Note this study has nothing to do with measuring *education cost differentials*. The study team identified ten counties as the most useful for actual pricing. All other counties will be grouped around these ten counties and by using demographic and economic data regressions were run to derive values for the other counties. The results for the ten counties are presented below in terms of a relative index for each county.[3]

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[3] Since cost-of-living data was available for only 10 counties at our report deadline, we have estimated cost of living for the other 57 counties based on the 10 counties available.

County	Relative Index
Alachua	105
Brevard	105
Dade	112
Duval	105
Escambia	100
Gadsden	95
Leon	105
Orange	109
Palm Beach	110
Polk	100

We recommend the inclusion of cost-of-living variables in Florida's school finance formulas.

Urban areas also experience higher costs for the same level of education services as non-urban areas because of higher costs for land, transportation, vandalism, etc. Typically, salaries are 85 percent of local school budgets so these items are relatively small. But the backlog of construction in Florida could increase this item dramatically as a percent of total school budgets. Consequently, in our recommendations for a greatly expanded state role in school construction we have included adjustments for variations in cost of construction. This is not strictly an urban problem because some rural areas have unusually high costs for site development because of the swampy nature of the land. A possible county-by-county index for school construction is included below.

County	Cost of Construction Index (Selected Counties) Percentage Relative to LEON COUNTY
Alachua	99%
Brevard	90%
Dade	111%
Duval	97%
Escambia	97%
Gadsden	81%
Leon	100%
Orange	97%
Palm Beach	104%
Polk	97%

Source: Hunnicutt & Associates, Real Estate Appraisers, St. Petersburg, Florida, 1972

Obviously, transportation costs vary greatly depending on density of pupil population, road surface, salaries of drivers, etc. Florida's transport formula has recognized these factors, particularly the higher costs of these cities and sparsely populated rural areas. The transportation section of this report includes several alternatives, all of which adjust for the urban areas and deal with the inequities in the existing transportation formula.

We have not made any systematic study of the variable costs of maintenance and vandalism that account for only about 3.1 percent of school costs in Florida.

They do not require specific adjustments in state aid formulas provided we value the need for keeping the eventual formula as simple as possible. An adjustment for each minor factor can only lead to a cumbersome and complex state aid system.

Our study indicates that the higher overall wage structure in *some* Florida urban areas amplifies and exacerbates the higher cost of living in cities. Even after adjusting for the higher cost of a typical family "market basket", there is a residual that is caused by the overall wage structure. For example, a state agency hiring nurses in Dade County could add 5 percent or more for a higher cost of living in Dade compared to Leon County, but still not be able to attract any nurses. Wage rates generally in Dade are much higher for all professionals like nurses, and this is not reflected in cost of living. The following table demonstrates this concept:

Note the gap in a variety of occupational salaries between Miami and Tampa is too large and too consistent to be random. An unweighted average of the differences is 19.9 percent, whereas the cost-of-living difference in the study cited previously between Dade (Miami) and Hillsborough (Tampa) is only 8 percent.

Acknowledging this issue, however, and adjusting education finance formulas to compensate for it are two different things. First, we must confront the problem of how to measure the gap. The Bureau of Labor Statistics wage structure studies cover only three metropolitan areas within Florida and they do not coincide with county school district boundaries in these areas. We have no measure of the other seven urban areas or 64 county school districts! We cannot use current teacher salaries in each county as a proxy because these salaries may reflect differences in teacher bargaining power or local priorities between salaries and other school expenditure items such as supplies.

Even if we could find some way to measure the wage structure gap, it is unclear how this gap could be translated into an education funding formula. We have not developed any wage structure index that is comparable to a cost-of-living index. Finally, it is debatable whether state education policy is obligated to compensate for differences in local overall wage structure differentials between accountants, teachers, and garbage men. In sum, for the above reasons we recommend no education policy change on this wage structure issue. Like the municipal overburden problem it can best be dealt with through general state revenue sharing. Revenue sharing can integrate any fiscal solution with the total array of governmental services. These issues should not be handled piecemeal through adjustments in special-purpose state aid for education, highway, health, etc.

3. Urban areas have greater numbers of high-cost children—e.g., disadvantaged, handicapped, etc.

COMPARATIVE WAGE STRUCTURES IN FLORIDA URBAN AREAS

	Weekly Hours & Earnings					
	Jacksonville		Miami		Tampa	
	Hrs.	Median Earnings	Hrs.	Median Earnings	Hrs.	Median Earnings
OFFICE OCCUPATIONS						
Men						
Clerks, Accounting, Class A	39.5	148.00	37.5	154.50**	40.0	138.00*
Messengers (Office Boys)	38.5	82.00*	38.0	88.50**	38.5	82.50
Women						
Clerks, Accounting, Class A	38.5	120.00	39.0	127.50**	39.5	114.00*
Keypunch Operators, Class A	38.5	110.50	39.0	114.50**	39.5	100.00*
Secretaries	39.0	119.00	38.5	131.50**	40.0	119.00*
Stenographers, General	39.0	106.50	39.0	108.00**	40.0	100.00*
PROFESSIONAL AND TECHNICAL						
Men						
Computer Operators, Class A	38.0	161.50	38.5	172.50**	40.0	141.00*
Computer Programmers, Class B	39.5	167.00	38.0	211.50**	40.0	121.50*
Draftsmen, Class A	39.0	192.50	39.5	225.00**	40.0	168.00*
OFFICE, PROFESSIONAL, AND TECHNICAL OCCUPATIONS–MEN & WOMEN COMBINED						
Office						
Clerks, Accounting, Class A	39.0	129.50[1]	38.5	140.00**	39.5	124.00*
Clerks, Accounting, Class B	39.0	96.50	39.0	115.00**	39.5	95.00*
Professional & Technical						
Computer Operators, Class A	38.0	164.00	38.5	168.00**	40.0	143.00*
Computer Operators, Class B	38.5	132.50	38.5	137.00**	40.0	120.00*
Computer Programmers, Class B	39.5	169.50*	38.0	203.50**	39.5	178.00
Computer Systems Analyst, Business, Class B	37.5	228.50*	37.5	240.50**	40.0	239.50
Draftsmen, Class A	39.0	192.50	39.5	213.50**	40.0	168.50*

* = lowest
** = highest

[1] Average weekly earnings – not median
Source: BLS Bulletins, 1725-39, 1725-28, and 1725-31.

Table B in Section IV presents the number of disadvantaged children (from families with incomes below the national defined poverty level). Note the urban counties (Dade, Hillsborough, Duval) have higher numbers but rural counties like Calhoun, Franklin and Gadsden have the highest percent of disadvantaged of their total school population.

While Florida's MFP has recognized many special need categories (including exceptional children) there is no compensatory program for disadvantaged children. The federal government under Title I ESEA and migrant programs recognizes this need. We recommend a state-financed compensatory education program that will primarily assist poor urban and rural areas. This state program should complement the federal compensatory programs. The details of this program are outlined in Section IV (Financing Compensatory Education in Florida). Below are the recommended distributions to urban counties.

State Aid for Compensatory Education

Poor Urban Counties	**State Aid**
Brevard	$2,198,420
Duval	8,188,923
Escambia	3,534,324
Hillsborough	5,720,488
Rich Urban Counties	
Broward	4,532,039
Dade	12,527,547
Orange	4,361,987
Palm Beach	3,609,775
Pinellas	3,009,231

Such a state compensatory program should be linked to a new school-by-school accounting system and school performance report. This will help assure that the money reaches the disadvantaged child and complements federal aid. As the compensatory section indicates, we do not have all the answers in this field, but a critical mass of resources is needed in most cases to improve educational attainment.

4. Basic state aid systems have favored non-urban areas. As Section II on the operation of the MFP demonstrates, poor urban areas receive the least amounts per pupil in several vital categories—teacher salaries and instruction units for special programs. Both rich non-urban and rich urban districts qualify for more state aid. The poor urban districts have been restricted in the amount of state and local money available to them but have been forced to adopt high salary schedules. They have met this squeeze by employing teachers with less training and experience and by having fewer special programs (kindergarten, exceptional child, vocational education, adult education). This set of conditions has qualified them for relatively less money from the MFP even though they need more aid the most. Moreover, poor urban districts get less federal ESEA I money per ADA than any other group of districts.

We recommend in Section II specific changes in the MFP to meet the special needs of poor urban areas.

5. The revenue sources of urban areas are eroding while their per capita governmental costs are increasing faster than surrounding areas.

As we saw in the introductory section, these trends exist for several older cities in the Northeast and Midwest. As Attachment D (Prediction of Assessed and Equalized Valuations: Projecting Property Tax Yields in 1976) indicates, however, none of Florida's urban counties face an eroding base in terms of assessed value per pupil. Indeed, they are growing quite well relative to other counties and are projected to continue to grow in assessed value (see Attachment D).

Under Florida's 10-mill cap an area without a growing property tax base cannot raise its millage to compensate for increased education costs or service demands. Slow-growth counties must rely on state aid to meet the bulk of their increased education costs. We favor increased reliance on state revenue sources that avoid the inequities of differences in local property tax base. *Serrano* type suits stem in part from the continued increase of local add-ons to the base of state aid.

The best way to deal with this issue of erosion of local revenue is through a sound overall state equalization program which does not have to be oriented particularly to urban areas. We believe our recommendations on revising the MFP provide such a sound base.

Summary

We have reviewed the urban problem as it is usually presented in a national context. We have then examined specific national issues in the context of Florida. There are many exceptions in Florida to this national urban problem. Fundamental differences caused by limits on local property taxes and the metropolitan organization of school districts distinguish Florida from the national scene. But significant urban problems remain in Florida. Consequently, we recommend:

1. adjustments in school finance formulas for higher cost of living, school construction, and some components of school transportation in urban areas.
2. a special compensatory education program with urban areas as a prime target.
3. revisions in the MFP to alter its present discrimination against poor urban school districts.

SECTION VI
THE SCHOOL-CENTERED ORGANIZATION OF INSTRUCTION

SCHOOL-CENTERED ORGANIZATION OF INSTRUCTION

Our report, thus far, has dealt primarily with the financial relationship between the state government of Florida and school districts. In this chapter, we will examine the organization and financing of instruction within districts.

Our focus on the school unit represents a departure from the traditional purview of school finance studies. Heretofore, the unit of analysis has been districts within state systems; now we are concerned with schools within district and state systems. *Why* we have extended the scope of school finance research will become clear in our discussion below of the rationale for school-centered organization of instruction.

We will also consider in the following pages the elements of a school-centered finance and management system. This discussion will include 1) a report on the financial intradistrict study conducted in Florida, 2) an outline of alternative approaches to the intradistrict allocations of funds, 3) reflections on the management of instructional organization, and 4) suggestions for incentives to improve the efficiency and responsiveness of public education.

I

RATIONALE FOR SCHOOL-CENTERED ORGANIZATION OF INSTRUCTION

School-centered organization of instruction is a concept which embraces the following principles:

1. Funds are allocated to schools based on needs of children in schools.
2. The specific educational objectives of a school are set by people associated with the school.
3. How funds for instruction are to be spent is decided in the school.
4. Organization of instruction is determined at the school level.
5. Parents participate in school decision making.

Currently in all states the school district[1] is the focal point in the financing, management, and linkage to the community of instruction. District-centered administration can be seen, first, in state aid formulas which distribute instructional funds to *districts* on the basis of overall district characteristics (such as the total number of low-income pupils); second, in the uniformity of instructional methods, content, and classroom organization among schools in a district; and third, in the single school board which sets district-wide goals and policies.

The preeminent position of the district office in defining the parameters of instruction is closely related to the prevailing concept in the United States of equal educational opportunity. This traditional and still dominant view holds that educational opportunity consists essentially of exposure to a curriculum and that responsibility for benefiting from the educational program properly rests upon the student and/or his parents. In these terms, *equal* educational opportunity is reached when each student in a category (handicapped, disadvantaged, regular, and so forth) has access to the curriculum which is being offered to other students in that category. The most commonly used measure of this kind of equality has been dollars of expenditure per pupil.

It is widely believed that the school district office, as it is now constituted, contributes and is, in fact, essential to the provision of equal educational opportunity (defined in terms of program offerings) for all children. In this view, the district office is a superordinant administrative unit which distributes educational resources equally among schools and which prescribes uniform curricula for the "different kinds" of students attending the various schools. (That the goal of equal expenditure per pupil in districts has not, in reality, been achieved is discussed elsewhere in this report). The linkage between the traditional role of the district office in administering instruction and this "input" concept of educational opportunity is most clearly illustrated in the rules formulated at the district level which govern the allocation of instructional personnel to schools. For example, it is common practice in Florida for a district to allot one certified classroom teacher to an elementary school for every 27 students. In this way equal treatment, in terms of resources, is "assured" all students in the district.

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[1] We are referring, in this discussion, to school districts which have more than one school.

The "input" concept of equal educational opportunity, heretofore attracting emotional support only at the community (or district) level, will most likely be extended in the future to encompass the educational systems of states. The *Serrano* and *Rodriguez* rulings in California and Texas outlaw differential expenditures per pupil caused by variations in the property wealth of school districts; and the many proposals in circulation for full state assumption of educational funding are based on the premise that every child (in a category) in a state should be treated equally in the amount of resources applied to his education.

We have described at length the traditional concept of equal educational opportunity because it is the value which underpins the existing pattern of school finance, organization, and conduct in the United States. A variety of patterns of financing and managing instruction are compatible with the input view of educational opportunity; however, *this* approach to equality does not *compel*, and is, even, in large part, antithetic to the school-centered organization of the education system which we are advocating here.

In contrast to the view that equal educational opportunity consists of exposure to a curriculum is the notion that educational opportunity has meaning only with reference to the achievement levels that students are able to attain. The goal of equal opportunity, in the second formulation, is reached when achievement levels are equalized among variously defined groups of students.[2] This perspective emphasizes the outcomes of formal education, with primary focus on reading and mathematical skills only because these are more easily measured than other desirable results (e.g. problem solving skills, social awareness, positive self-concept, happiness).

Educational policy makers who are concerned with the *results* of instruction are required to deal with a number of questions which can be avoided or ignored by those who view equality of opportunity in terms of instructional inputs. In brief, those who hold the former value are forced to recognize and deal with the complexity of education, while those who see educational opportunity *as* universal availability of a curriculum *need not* be concerned with the process of education.

It is clear the Florida Citizens' Committee on Education is concerned with what happens to children in school. It is equally clear the Citizens' Committee has recognized and attempted to come to grips with the slippery substance of education. We believe the very complexity of education, its intractability to researchers, administrators, and legislators, requires and will eventually compel the adoption of the school center for the financing, management, and linkage to the community of instruction. We believe the complexity of education is best handled where and when instruction occurs.

Those who are concerned with the outcomes for students of instruction will immediately recognize the two main sources of complexity in education: heterogeneity and indeterminancy. Heterogeneity refers to the widely divergent views held by those associated with public education regarding the appropriate goals, programs, and resources for instruction. Also, in connection with the first term, we will stress the tremendous variation in innate ability students bring to the classroom. Indeterminancy, on the other hand, refers to our lack of knowledge concerning the nature of learning—how and under what conditions it occurs.

The Complexities of Education

In many districts in Florida there is considerable variation among schools in their ethnic and social class composition. There are white, black, working class, white collar, professional class, rural farm, rural non-farm, and urban schools. The students in these schools have a variety of educational needs and their parents have various notions of what a school should provide their children. While nearly everyone agrees that reading, writing and arithmetic are skills which should be taught in school, parents differ in how they feel about the study of music, science, art, foreign languages, crafts, social issues, national and ethnic cultures, agriculture, biology, ecology, urban environment, drugs, human reproduction, and so forth. In addition to the diversity in what is viewed as desirable subject matter, there is considerable debate over how schools should be structured and operate. Some people hold that discipline should be strict; others favor a more lenient kind of control. Should students be grouped by ability, by age, or mixed? Should students "learn by doing," by memorization, by programmed

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[2] See Frederick Mosteller and Daniel P. Moynihan, eds., *On Equality of Educational Opportunity*, Vintage Books, Edition, 1972, particularly pages 6-7.

EXHIBIT I

Name	Program Name	Description
Sylvia Cassell El. K–6	Traditional	Basic skills development, emphasizing reading, writing and arithmetic.
	Daily Living	Basic skills taught by doing.
	Cultural Arts	Emphasizes study of different cultures. (Overall Kindergarten — to place in other programs.)
Mildred Goss K–7	Open Activity Centered	Basic skills taught by doing.
	Developmental Reading	Based on reading—all other subjects relate to reading.
	Seventh Grade	New 7th grade—based on community involvement.
McCollam K–6	Traditional	Basic skills development, emphasizing reading, writing, and arithmetic.
	Individualized Learning	Learning is tailored to each student. Maximum parent involvement.
	Enrichment	A program for gifted children, grouped by ability, not age. Open to children who are creative and curious.
	Continuous Progress Non-graded	Emphasizes basic skills; students not grouped by grades; each learns at his own pace.
Meyer K–6	Basic Skills	Basic skills development, emphasizing reading, writing, and arithmetic.
	Sullivan Individualized Lang. Arts	Learning tailored to each student. BRL methods used.
	Fine Arts — Creative Expression	Concentrates on learning through the fine arts.
	School 2000	Prepares students for the future.
Miller K–6	Multi-cultural	Emphasizes study of different cultures. Spanish offered.
	Academic Skill Development	Basic skills development, emphasizing reading, writing and arithmetic.
	Individualized Learning	Learning tailored to each student.
Pala 6–8	Three "R"s Plus	Basic skills development, emphasizing reading, writing and arithmetic.
	Creative Arts	Concentrates on learning through the creative arts.
	Fine Arts	Concentrates on learning through the fine arts.
	Math-Science	Concentrates on learning based on a mathematics-science core.
	Girls' Physical Education	Two periods a day of Physical Education for girls who want special sports emphasis.

texts, by lectures? Parents, teachers and education administrators are very far from unanimous agreement in their answers to these questions and others of equal import.

Further, there is significant variation among schools in the overall level of cognitive development the children bring to the classroom. We found in studies of two counties in Florida that the percentage of students in elementary schools who did relatively poorly (defined in terms of national norms) on achievement tests ranged from 22 percent to 78 percent. That is, in some schools only one student in four or five needs special instruction in reading and arithmetic; while in others, nearly four out of five require extra help in basic skills. Clearly, this diversity in skill levels brought to the classroom requires diversity in the priorities, programs, and instructional methods of schools. Learning theorists agree that instructional design should begin with an analysis of the intellectual background which the individual child or class brings to the instruction situation.[3] Unfortunately, the way school systems are now designed, classes and schools are treated as if there were no differences in the students' level of basic skill development.

We believe school-centered organization of instruction is capable of responding to the diversity described above. Decisions made at the school level concerning the specific objectives, content, and methods of instruction, with the involvement of parents, teachers, and school administrators, will reflect the goals and needs of the clientele of the school. An example of the diversity which school-centered organization of instruction generates is provided by the Alum Rock Union School District (California) parent-choice experiment. Exhibit I shows the program offerings designed by teachers and school administrators when the parents can choose the elementary school their children will attend. We believe the responsiveness of schools to the diverse needs of the children in Florida would be greatly improved by school-level decision making.

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[3] See, for example, Robert M. Gagné, *The Conditions of Learning*, New York: Holt, Rinehart and Winston, Inc., 1965; Jerome Bruner, *Toward A Theory of Instruction*, Cambridge, Mass: Harvard University Press, 1966.

The second major source of complexity in education, which must be faced if one is concerned about the outcomes of instruction, is the indeterminancy of the learning process. We know if we treat glycerin in a certain way with a prescribed mixture of nitric and sulfuric acids and throw the resulting mixture on the ground, an explosion will occur—with certainty. However, we do not know, with the same certainty, what will happen when we place a person, called a teacher, in a room with 30 kids and 30 math books. Some students will learn how to do all the problems; others, some of the problems; while still others will be completely stymied.

A Rand Corporation task force recently concluded, after a comprehensive review of educational research,

> "Research has not identified a variant of the existing system that is consistently and unambiguously related to students' educational outcomes."[4]

The report emphasizes, however, that these conclusions do *not* mean nothing "works". Rather, research, thus far, has found nothing that "consistently and unambiguously" makes a difference in student outcomes. In short, we know little about the interaction between different kinds of subject matters, instructional materials, teachers, and students.

We believe the best strategy, under these circumstances, is to create a decision-making structure for instruction which fosters awareness and diversity. The instructional decision makers should have specific knowledge concerning the organization of classroom activities, the kinds and quantities of materials being used, the numbers and qualities of personnel, the characteristics of the students, and the outcomes of learning activities. Because this type of information is available only at the school level, we feel that it is the apropriate place for instructional decision making. In addition, instructional decision making should promote diversity. By experimenting, in many schools, with many different approaches to the teaching of basic skills, we will improve our chances of finding those techniques which are consistently and unambiguously related to academic achievement. School-level decision making will provide an opportunity for innovators to implement their ideas and for a multi-faceted investigation of the learning process to occur.

Our discussion thus far has focused on the thesis that school-centered organization of instruction is necessary because of the complexity of education. And we have argued that this complexity must be accepted and challenged if equal educational opportunity is viewed in terms of the outcomes of instruction.

Alternative Rationales for School-Centered Organization of Instruction

We turn now to consider the necessity for school-level management in light of the failure of schools to improve the life chances of many youngsters, the public demands for greater efficiency in education, and the frustration felt by many people associated with public education.

In large part, school-centered organization of instruction is designed to improve the educational opportunities of those students who are learning little in school and whose lifetime chances for monetary and non-financial rewards are not now being helped by formal education. This, of course, is not a challenge for public education since it was clearly recognized by Congress in 1965 when it passed Title I of the Elementary and Secondary Education Act. This legislation directed school districts to implement compensatory education programs for children from low-income families. Unfortunately, Title I has not transformed the academic achievement of poor children. In fact, the upshot of the Title I experience is that redistribution of money alone does not lead to a redistribution of educational outcomes.

Two problems with Title I stand out: First, much of the money has been unimaginatively and wastefully spent; and second, much of the money has never been applied to the education of poor children.

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[4] The Rand Corporation, *How Effective is Schooling, A Critical Review and Synthesis of Research Findings*, Submitted to the President's Commission of School Finance, Dec. 1971.

Simply giving extra money to a school district does not mean the academic attainments of poor children will be automatically raised. A United States Office of Education study reported:

> "National level data indicated that (a) most states and many LEA's have failed to implement their programs in full compliance with existing regulations, guidelines, and program criteria; (b) funds and services have been under allocated for academic programs, over allocated for supportive (non-academic) services . . .; (c) there is little evidence at the national level that the program has had any positive impact on eligible and participating children."

The investigators did find, however, that,

> "Data from state and local levels do, however, provide evidence that *some* Title I projects have had a significant positive impact on participating children".[5] (emphasis added)

A large part of the Title I money has been spent on strategies to reduce class size, provide remedial specialists, and more instructional materials. These conventional approaches to compensatory education have not worked in the past and there is no reason to expect they will suddenly begin working now.

Further analysis of the several billions of dollars spent on Title I and other federal programs has revealed that often money which is designated for children from low-income backgrounds "is used for generalized services in the school district rather than for low income students alone."[6] Unfortunately, the present school accounting systems prevent any systematic recording of these types of misappropriations. However, the findings from auditing of monies allocated under Title I showed clearly the violations in the use of this money. The response to this audit was the establishment of Title I comparability guidelines whereby the money must be used for the lower income children. A recent investigation by the Lawyers Committee for Civil Rights Under Law has shown, however, that most large school districts have failed to comply with the comparability standards. In Florida, it was found that in Dade, Escambia, Hillsborough, Orange, and Palm Beach Counties between 6 percent and 69 percent of the schools in each district failed to comply on one or more of the comparability criteria.[7]

The "more money alone" strategy, exemplified by Title I, has not nationally produced academic gains of significant magnitude. We believe this indicates the redistribution of dollars in itself is not sufficient to redistribute educational opportunity. Complementary strategies must be adopted which channel these extra funds directly to the schools and children requiring compensatory education. School personnel must be provided incentives to forsake the traditional, reflex responses in designing compensatory programs; experimentation, innovation, and performance should be rewarded. And parents should have an opportunity to see that compensatory funds are in fact used to attain the goals for which the money was allocated. The school-centered organization of instruction is designed to achieve these goals.

Another basic rationale for reorganization of instructional delivery systems concerns efficiency in government spending. The public is demanding that government bureaucracies be held accountable for the results of programs. Legislatures have responded to the demand, in the field of education, by enacting laws requiring school systems to implement evaluation procedures and performance accountability. Education has been a major target of those seeking greater efficiency in government because its costs have been rising in recent years at about twice the rate of inflation.[8] These increases are especially burdensome at a time when there is a great deal of pressure on all tax sources; the public wants its investments to have a substantial payoff and, lacking this, that resources be diverted to other purposes.

School-centered organization of instruction will improve the efficiency and effectiveness of education by making it more responsive to the needs of the clientele of individual schools and by involving those with direct control with students in the decision making process. Schools are inefficient, in part, because the education they provide is not necessarily relevant to the needs of the students in the school. By involving parents, teachers, and principals in instructional decision making greater congruence will be achieved between the objectives of instruction and the capacities and life style of the children in the school. Second, given our meager understanding of the technology of learning, we feel the most efficient strategy involves "coordination by mutual adjustment." That is, the outcome of instruction should be monitored on a day-to-day and week-to-week basis and adjustment made as quickly as possible in response to this feedback from students and parents. In short, by bringing curriculum and process decision making into the school, with formal decision-making structures (such as parent and teacher councils), schools will be best suited to deal with the indeterminancy of instruction.

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[5] United States Office of Education, *ESEA Title I: A Reanalysis and Synthesis of Evaluation Data from Fiscal Year 1965 through 1970*, prepared by the American Institute for Research, March, 1972, p. 9.

[6] Henry Levin and Robert Singleton, *Equalizing Educational Opportunity and the Legislative Response to Serrano*, unpublished manuscript, Stanford, California, May, 1972, p. 1.

[7] The Lawyer's Committee for Civil Rights Under Law, *Title I Comparability: A Preliminary Evaluation*, September, 1972, p. 18.

[8] Levin, *op cit.*, p. 4.

We should add another basic reason for reorganization of instruction: the frustrations which are apparent in the present system. Strangely enough, all of the participants seem to be unhappy, a dilemna which has led to demands for accountability from all quarters. Henry Levin has described the situation clearly:

> "School boards find their power too limited to make much of a difference in the quality of education. Teachers are frustrated that decisions affecting the circumstances of their classrooms seem to be made at levels far removed from the classrooms and seem to represent processes that are not necessarily desirable given the nature of their students and the large variety of abilities and situations reflected in the educational setting. The superintendent finds that the State Education Code, the Department of Education, the perpetual fight for revenues, negotiated settlements with administrators, with teachers and with other labor groups, as well as demands of students and their parents, all operate to prevent him from exerting educational leadership in his district; but rather his time is spent in just trying to balance off the many claims on the system. The State Legislature has serious reservations about what happens to dollars when they go into the schools and the continual demand for more financial input. . . . Finally, parents and students often seem to be the most frustrated with the schools, unable to obtain responsiveness to their claims for greater relevancy, more options and more effectiveness in education. It would seem that the frustrations of all the participants alone have created a kind of pathological situation in which there are very few groups that seem satisfied with the present system."[9]

Reorganization of instruction would attempt to find ways of improving the functioning of the system for all these groups.

Finally, this is a time of change in school finance, we feel it should also be a time of change in instructional organization. The financial reforms recommended in this report are intended to move the fiscal system toward greater equity and rationality; the structural reforms suggested here are intended to move the educational system toward greater efficiency, diversity, and responsiveness. In brief, complementary roles for state, regional, district, and school administrative units should be established. We have discussed at length why the school should be responsible for instructional decision making. Districts are best suited to deal with such matters as maintenance and operation of plant, construction, transportation, food service, purchasing, attendance areas, student transfer policies, the provision of technical assistance and so forth. Details of the relationship between district and school offices would have to be worked out in practice because we have had little experience with school-centered organization of instruction on a large scale.

II
INTRADISTRICT RESOURCE ALLOCATION

In Section I, we outlined the principles embraced by the concept, "school-centered organization of instruction," and presented our reasons for advocating the reorganization of schooling. In this section we will focus on how instructional resources (mainly personnel) are currently allocated to schools within the districts of Florida. In Section III we will discuss, in detail, the elements of school-level instructional management.

Instructional Personnel Allocation Formulas

Allocation of instructional personnel to schools in Florida's districts is achieved through formulas which are similar to the formulas used in the state MFP. A school earns "instruction units" based on pupils in average daily attendance (ADA). For each instruction unit, the school receives, from the central administration, one classroom teacher.

There is, of course, considerable variation between districts in the details of their staffing formulas. Large districts (more than 25 elementary schools) have extensive and complex rules which are usually stated in writing. Very small districts, on the other hand, have much more flexibility in their allocation procedures and often the rules cannot be found in written form.

At the elementary level, the most frequently used instruction unit is 27 students in average daily attendance. This is the same figure employed in the state MFP. Also, as in the MFP, in many districts, a smaller number of students is the base for units for kindergarten, first, and second grades (frequently, 25 pupils per unit). At the secondary level, there is a great deal of variation but again, most often, one teacher is provided a school for every 27 sudents in ADA.

In some districts, special subject teachers (music, art, and physical education), assistant principals, curriculum coordinators, librarians, and guidance counselors are earned by schools on the basis of one for every eight basic instruction units. This allocation procedure is identical to that employed by the state in allocating special teacher service (STS) units in its MFP. In other districts, these positions are given to schools based on the size of the school. For example, if an elementary school has more than 500 students, it may earn one physical education teacher and half-time music and art teachers; while, if the school has only 200 students, it may receive only a half-time physical education teacher and no music or art instructors. Generally, under both types of allocation procedures described here for special personnel, students in small schools are disadvantaged in that they often do not have available to them in their school the full spectrum of special service personnel.

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[9] *Ibid.*, pp. 5-6.

Wealthy districts, however, can provide each school with full- or part-time music, art, and physical education teachers, librarians, or guidance counselors. This is advantageous for small schools in that there are fewer pupils per special service person.

Teacher aides are usually allocated to schools on a flat rate basis; say, one for every 300 pupils. Again this system works to the disadvantage of small schools.

In the majority of districts principals cannot "trade-off" classroom teachers for paraprofessional or other special service personnel. In some districts, principals have this leeway, but their plan and rationale must be put in writing and approved by the district superintendent. In a few districts, however, trading classroom teacher units (that is, classroom teachers) for other kinds of instructional personnel is standard procedure. The trade-rates are set—such as one classroom teacher may be given up for three teacher aides, two teacher assistants, or 1.5 classroom technicians. In some instances, principals from two schools can each provide part of an instructional unit to obtain a shared guidance counselor or school psychologist.

Our analysis of the staffing formulas used in more than 30 school districts yields two interesting conclusions. First, there is unmistakeable similarity between the MFP formulas and district allocation procedures. It appears that in many districts the instructional systems are organized to conform with the state finance formula. In our opinion the state instruction unit system produces, or at least reinforces, in Florida's educational administrators the view that instruction consists of one room, one teacher and 27 students. We feel this is an archaic concept of schooling and that it ignores differences in students, teachers, subject matters, and instructional methods.

Further, the allocation formulas reveal how little choice there is at the school level in the organization of instruction. In most districts principals are tied to working with a set number of classroom teachers—they are not permitted to experiment with special instructors, assistants, aides, or technicians. The principal, in this sutuation, is not an educational leader, but merely a monitor of classroom teachers. In our view, the principal should be permitted to innovate and organize the instructional program of his school to fit the educational needs of the children attending the school.

FINDINGS OF THE INTRADISTRICT FINANCE STUDY

An analysis of expenditures in elementary schools was conducted during 1971-1972 in elementary schools in one Florida county.

The County

County A was selected for this research because of its diversity in income levels, occupations, race, and population density. It has 35 elementary schools (not including special education schools) and above state average assessed property value per pupil.

Personnel Assignment

The assignment of personnel to schools was achieved through a process of cross-checking four personnel lists: two maintained by the personnel department, a payroll file, and the the county educational directory. Four schools were visited to verify the accuracy of the final personnel assignments. No differences were discovered between the school data and the list compiled in the central office.

Expenditures

Salary expenditures were allocated between schools based on the number of days per week a person worked in a school. Some arbitrary allocations of salaries to special education classes (in regular schools) have been made, however these have little impact on the overall results. In general, the expenditures included in the graphs are self-explanatory. We have attempted to include all expenditures for the 1-6 regular programs. Federal funds are excluded.

Pupils

Expenditures are expressed in terms of pupils in average daily membership (1-6). Just as expenditures for salaries of exceptional child teachers are excluded from the analysis, so is the ADM of these classes excluded from ADM of the regular program.

Analysis

Four graphs are presented here. On the vertical axis is total expenditure per pupil in average daily membership (1-6) for the following categories:

1. Classroom teachers
2. Teacher aides
3. Teacher assistants
4. Special subjects teachers
5. Librarians
6. Guidance counselors
7. Classroom technicians

8. Principals
9. Assistant Principals
10. Secretaries
11. Clerks
12. School lunch hostesses
13. Textbooks
14. Audiovisual consumable supplies
15. Periodicals and newspapers
16. Library books
17. Other library expense
18. Teaching supplies
19. Other expense for instruction
20. Original or additional equipment
21. Audiovisual materials
22. Expenditures from internal accounts

On the horizontal axis we show the percentage of the first, second, and third-grade students in a school scoring below the 24th national percentile score in arithmetic and vocabulary combined. Thus, the higher the percentage (the further to the right on the graph), the more students there are in the school doing poorly on these tests.

Findings

We found tremendous variation in expenditure per pupil between schools. The range for all 35 elementary schools was from $365 to $555 per pupil in ADM (1-6). Figure I displays these expenditures against the percentage of students in the school performing poorly on the tests. A clear-cut relationship is not shown here.

However, if we group schools according to size, a startling relationship is uncovered. Figures II, III, and IV show that, in general, more money is spent in the schools attended by the best students than is spent in schools attended by students scoring poorly on the tests.

We must control for school size to reveal this relationship because there is a strong correlation between school size and expenditures per pupil. This is true because fixed costs (principal, librarian, secretary, and others) add large amounts of expenditure per pupil in the smaller schools. Also, this district gives schools of a certain size additional personnel (for example, an assistant principal in schools over 600 ADA) making comparison between a school of 600 and one of 580 less informative than a comparison between two schools of 600.

Figure II is for 14 schools with ADM between 150 and 450. Figure III is for seven schools with ADM between 450 and 600. And Figure IV is for ten schools with ADM above 600. We have not shown the four schools with ADM less than 150 because of the small number of cases (their per pupil expenditure is extremely high).

The overriding factor in expenditures per pupil is the age and experience of the teachers since salary levels are tied to these two personnel characteristics. The exceptions to the trend in the graphs have either very young or very old staffs. However, the general rule is that the dollar-value of resources going into a school increases as the performance of the students in that school on standardized tests improves.

The addition of Title I money and free and needy lunch funds improves the position of the poorly performing schools—but not by very much.

III

ELEMENTS OF SCHOOL-CENTERED ORGANIZATION OF INSTRUCTION

Alternative Approaches to Intradistrict Allocation of Funds

As we have described above, present mechanisms operating within Florida's school districts to distribute funds result in a number of inequities and inefficiencies. Consequently, we wish to propose two alternative intradistrict distribution systems and to suggest a procedure whereby a transition can be made between present schemes and either of the alternatives we suggest.

Direct State Aid—One means of assuring that the funds intended for certain kinds of students and school programs reach their target is for the state to allocate resources directly to individual schools. Under such a system, for budgeting purposes, schools would act very much like school districts. On one or more occasions throughout the year, school officials would calculate the number of pupils enrolled in a school's program, note the characteristics of those pupils (and any other factors to be taken into account by the distribution formula), and forward such information to the state. Subsequently, the state would deposit the appropriate amount of money in an account for each school.

Schools would then submit records to the state regarding expenditures in the same way that districts now do, the difference being that it would be substantially simpler under such direct funding procedures to assure that no "leakage" took place.

This system has some merit, but it also invites at least two kinds of criticisms. First, in that it deprives local school district officials of a measure of their authority, it is likely to prove politically unpopular. Some individuals deeply hold the belief that "decisions follow the dollar." From this premise they infer that local boards of education would be relieved of a substantial amount of their decision-making authority if the state funded schools directly.

Figure I

Expenditures per Pupil in ADM (1-6) Compared to Percent of Students in the School Scoring Below the National 24th Percentile Score - All Schools (35)

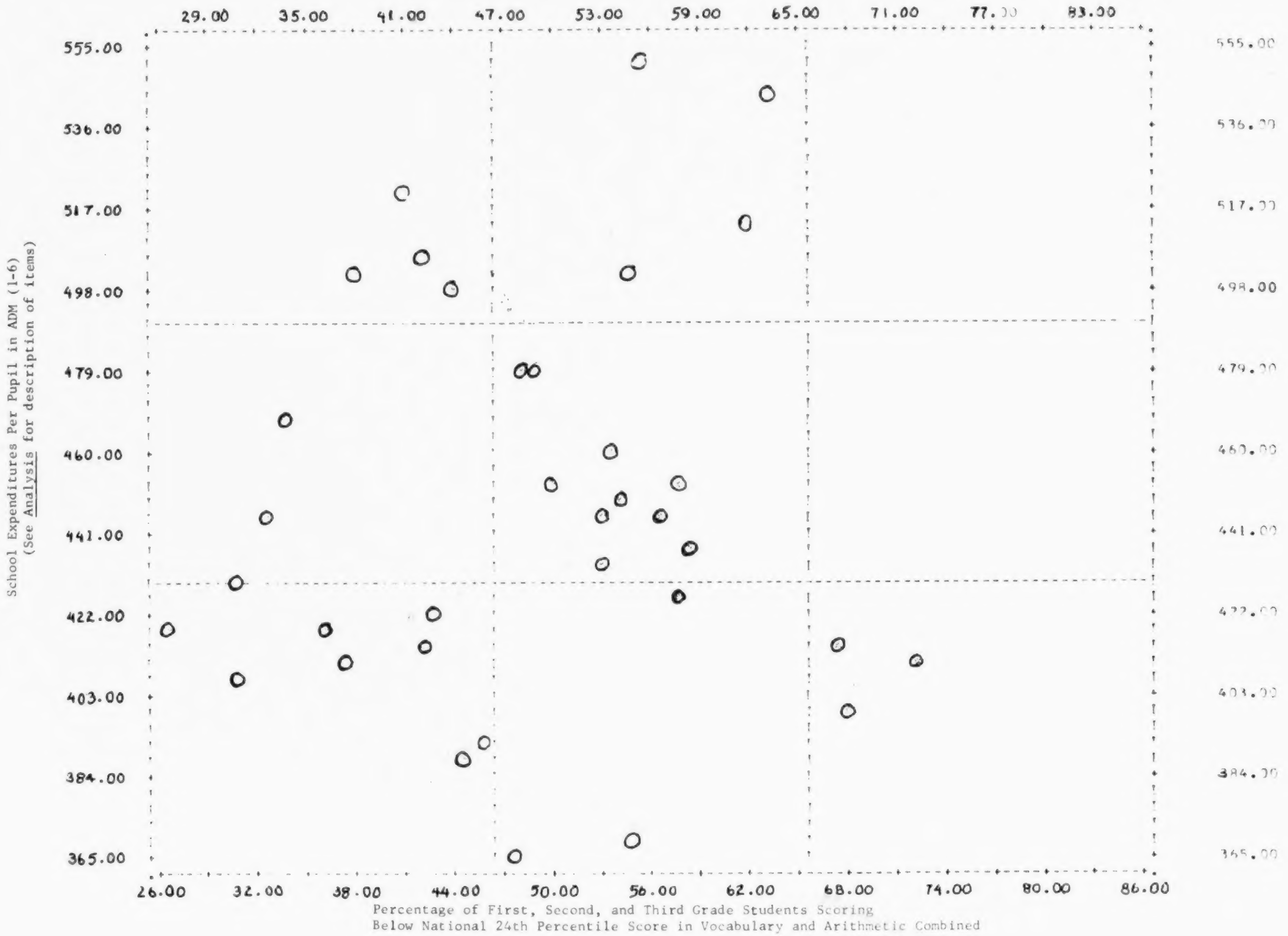


Figure II

Expenditures per Pupil in ADM (1-6) Compared to Percent of Students in the School
Scoring Below the National 24th Percentile Score - Schools with ADM between 150 and 450 (14)

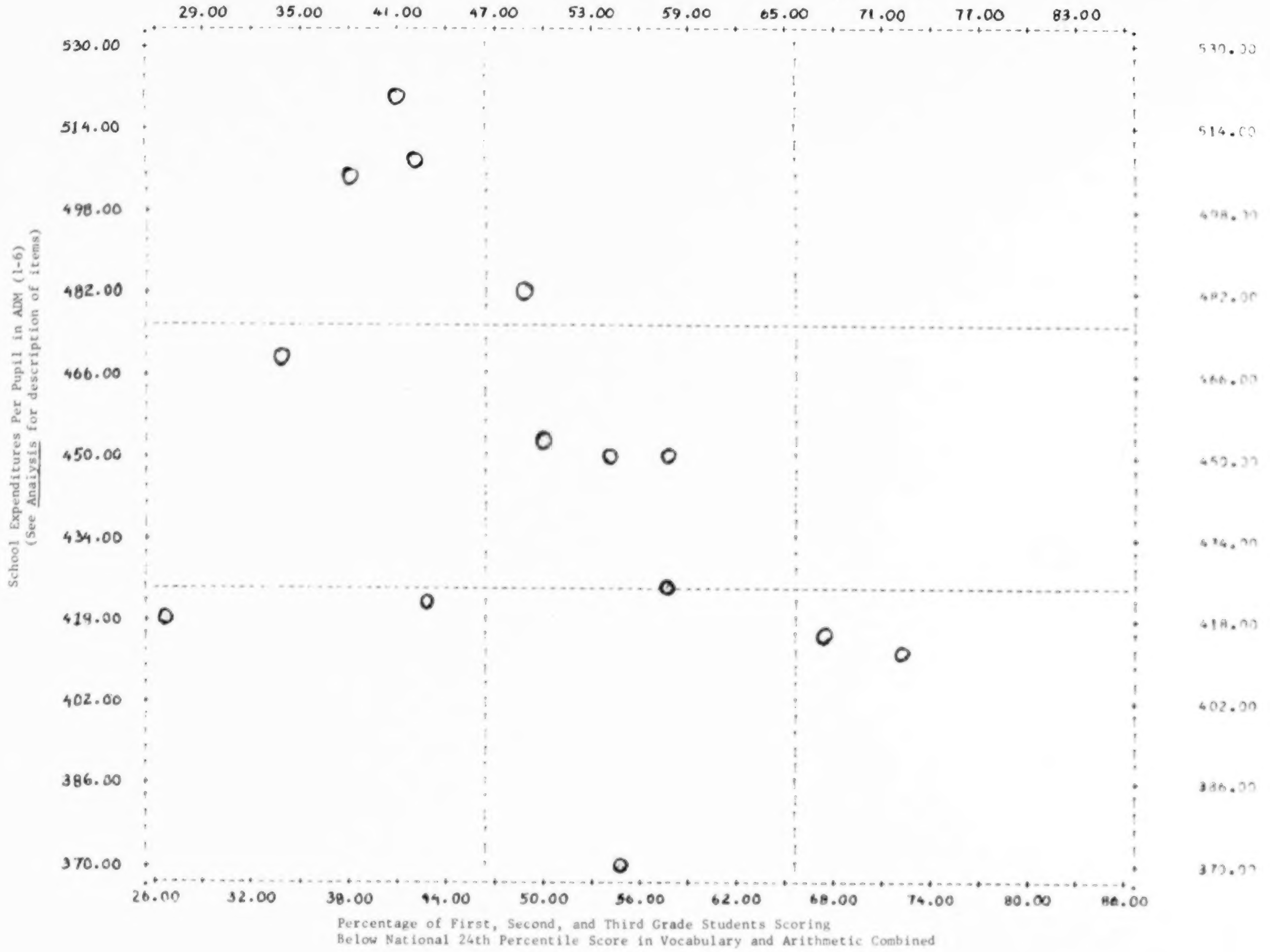


Figure III

Expenditures per Pupil in ADM (1-6) Compared to Percent of Students in the School Scoring Below the National 24th Percentile Score - Schools with ADM between 450 and 600 (7)

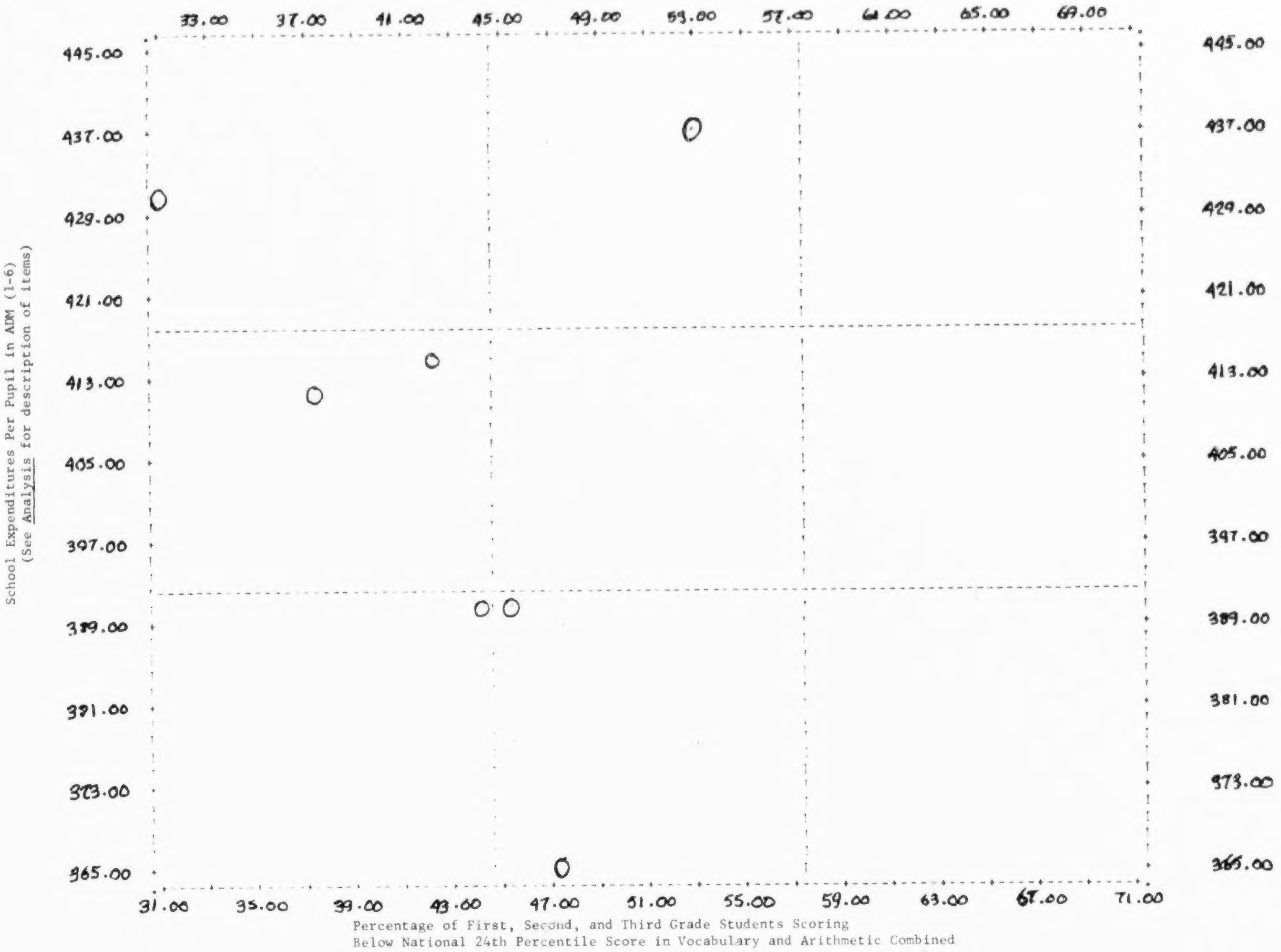
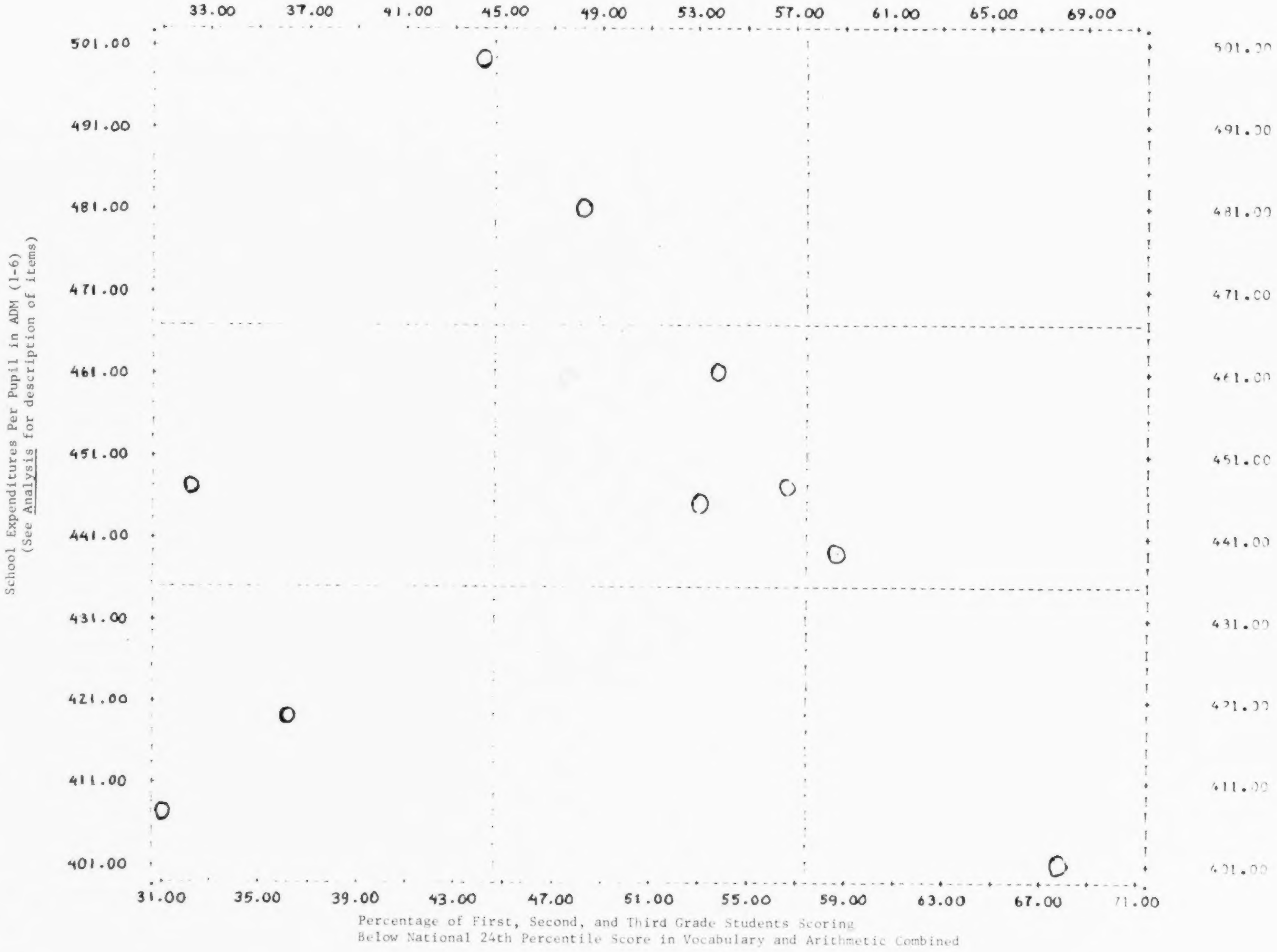


Figure IV

Expenditures per Pupil in ADM (1-6) Compared to Percent of Students in the School Scoring Below the National 24th Percentile Score - Schools with ADM above 600 (10)



A second, and perhaps more persuasive, argument against direct funding is that it may trigger diseconomies. Whenever public funds are involved, auditing and accounting must be carefully performed. Direct state funding of schools is likely to mean more accounting and clerical help at each school or at least for groups of schools, than is presently the case. More simply put, direct school funding by the state, will require more personnel than does the present two-step system.

School-by-School Accounting and Auditing—There exists an alternative to direct state funding of schools which retains most of the advantages and eliminates most of the disadvantages. It is possible to keep income and expenditure accounts on a school-by-school basis. Such a procedure would specify the amount of money that, according to the state finance distribution formula, should be spent in a particular school. This amount would be derived based on a school enrollment, student traits, etc. Subsequently, accounts would be kept school-by-school of salaries, equipment, supplies, expenses, maintenance, etc. At the end of the year, a calculation should be made of the degree to which expenditures matched planned income. Some "slippage" probably should be permitted because conditions change in the course of a year. Also there is district-wide overhead and matters such as interschool transfers to be considered. Nevertheless, after having had a few years experience with such a school-by-school accounting procedure, the appropriate level of "slippage" would be determined. If it were decided that a five percent tolerance between anticipated and actual expenditures were permissible, then a school and school district would be approved if its accounts were within those limits. If either district reports or periodic state audits revealed discrepancy in excess of that permissible, corrective action should be taken by the state. These procedures would protect the state's interests in having its resources used as intended. Simultaneously, it would preserve a substantial measure of a local board of education's autonomy.

Transition Phase—Moving to school funding, by either process described above, will necessarily require several years of adjustment. At the moment, expenditures per pupil differ substantially school by school. The new expenditure patterns must be accomplished somewhat gradually or serious damage can be visited upon the instructional program. For example, schools in Washington, D.C. have been under a strict court order to equalize expenditures. Because the school district was slow in meeting the court's initial mandate, the court eventually had to order an almost immediate change. One consequence has been the transferring of teachers solely for purposes of achieving equal expenditures school by school. For example, a French teacher would be removed from one school in the middle of the year and placed in another, even though the receiving school had no French program. The pupils in the first school had their language instruction stifled, and the abilities of the teacher went wasted in the second school.

By contrast, the Los Angeles Unified School District is moving to a school-by-school accounting system and attempting to match expenditures with intended resource patterns in a more gradual fashion. The first step is to calculate intended expenditures on a school-by-school basis. This target expenditure level is then held as a goal. A particular school's degree of discrepancy, either above or below target expenditures is noted. Subsequently upon attrition or transfer of a teacher, steps are taken to employ either an experienced or relatively new person, depending on the direction of discrepancy. This continues until such time as actual expenditures match the target.

A number of school districts are moving to provide individual school sites with budget discretion by permitting trades between budget categories. For example, again in Los Angeles, if a principal is due an additional teacher, by virtue of either his enrollment or the traits of the pupils in his school, he is provided with the option of a new teacher or the equivalent dollar value in teacher aides, consultants, or in-service training time. Similar, a principal and his staff may determine the fashion in which they wish to allocate their school's butget for equipment and supplies. Such discretion is not presently provided *between* budget categories in Los Angeles, nor is a school provided with discretion regarding items such as maintenance and repair. However, the discretion which is permitted reinforces an idea we wish to return to later, namely the importance of permitting a balanced degree of decision-making autonomy at the site of the local school.

The Role of the Principal

The added school site autonomy we have argued for to this point will not succeed in the absence of a strengthened managerial role by the school principal. It is very difficult, probably impossible, to identify an outstanding school which has a weak principal. From both observation and systematic research, the principal appears to be crucial in achieving and maintaining instructional excellence in a school.

A difficulty in the present scheme of things is that principals seldom have the authority necessary, or at least seldom use the authority they have, to make their schools into outstanding centers of learning. It is not unusual that all the budget decisions are made at the central office. Similarly, the principal is important with regard to recruiting, employment, and placement of personnel. Under such conditions of centralized decision making, the principalship tends to attract "weak" individuals. Frequently, the job simply does not have sufficient appeal to motivate strong-minded, risk-taking individuals to seek it. Given the fact that principals have little authority, even when a strong individual does assume the office, he too frequently is not trained in a fashion that enables him to take advantage of managerial discretion.

Our concern is with "accountability" in its various forms and we do not believe that it can come about in the absence of a strong principalship. Our view is that principals should be expected to operate good schools, they should be provided with the budget discretion we have described above and permitted to make their own choices in personnel. They should have counsel from parents, in a manner we will shortly describe. Following that, however, they should be held responsible for running a good school. If the performance indicators we will suggest reveal that students and the school are performing inadequately, then the principal should be released and a replacement found. Conversely, if performance is adequate, then a means should be found to reward him. An increase in salary is not inappropriate in this regard.

Parent Advisory Councils

In order to ensure further that individual schools are better able to meet the expectations of the clients they serve most directly, students and parents, we propose the formation of a Parent Advisory Council for each school. The precise perogatives for such a body might vary somewhat district by district. Nevertheless, we believe their general features should be as follows:

Parent Advisory Councils (PAC), as the label implies, should consist only of individuals whose children attend the school in question. The appropriate point of representation for citizen residents who do not have children in school is with the local district board of education. The reason for such a decision is simply that the PAC's role is to fit schools to the people most directly involved with them.

The duties of advisory councils should be clearly specified. *Their primary purpose should be to participate in the selection of a school principal.* It appears that the most appropriate manner in which such participation can take place is for the central district administration or board of education to provide the PAC for a particular school with a panel of candidates, and seek their recommendations. The PAC should be free to interview candidates and rank order their choices. The final selection, for legal and other reasons, probably should reside with district authorities.

In addition to assisting in principal selection, the PAC for each school should provide criteria for selection of teachers. Presumably, such guidelines would be in excess of or would supplement state credentialing criteria. PAC's should not, however, be permitted to employ teachers themselves. As we have said above, this perogative should be reserved to the principal. It is not fair to hold the principal responsible for the operation of the school if he is not given discretion in the hiring of his personnel.

In our view, there should be a portion of the instructional program of every Florida school which is substantially the same. It is through such standardized content that the state's concerns for minimum competence in basic skills, political cohesion, and a shared culture are met. However, beyond state minimums, there should be substantial opportunity for local districts and local schools to shape what is taught to their particular interests and needs. This is particularly desirable in a state as diverse as Florida. In cooperation with principals and school staffs, this "shaping" is another important function for Parent Advisory Councils.

A fourth important task for PAC's is participation in compiling the "Report of Annual Performance" for each school. This report is the basis of a school-by-school information system which we describe in detail below. Suffice it to say at this point, that a particular segment of the report should be the exclusive responsibility of the PAC.

Rules regarding PAC membership may vary from district to district. However, in general we suggest the following. First, the size of a Parent Advisory Council should vary in proportion to a school's enrollment. A sliding scale such as the one below might be appropriate:

School size	PAC Members
under 300	3
301-600	5
601-900	7
901 +	9

In order to provide professional expertise for the PAC, ensure that the district's point of view is represented, and minimize the possibility of domination by an extremely parochial point of view, the school principal and the district superintendent should also be voting members.

There are advantages and disadvantages to having members of the PAC be either elected or appointed. However, after having weighed the arguments in behalf of each method, we favor election. Admittedly this is more complicated, more expensive, and in the event of great parent interest, may even involve run-off procedures. However, we see no other way of avoiding the possibility that the PAC may turn out to be unrepresentative of its constituency.

Statewide Achievement Testing

Any strategy for strengthening local control and increasing accountability is incomplete unless it contains a means by which the state can ensure that its interests are also being maintained. Thus, we propose that Florida install a system of statewide achievement testing which is substantially larger than what presently exists.

Such a testing system would serve the following functions. It would enable state level officials to assess the performance of Florida's pupils relative to other states, regions, and the entire nation. It would permit state officials to assess the degree to which state specified learning objectives were being met by schools. It would identify schools, or districts, in which the level of achievement had sunk intolerably low and in which the state needed to take remedial action. It would permit local school officials to compare their performance to that of surrounding districts and schools.

Also, it would enable the state to identify schools and districts whose performance was far in advance of that expected. Such districts could then be analyzed thoroughly so as better to understand what makes for success. Findings could then, presumably, be spread to other schools and other school districts. Statewide test scores can be incorporated into the annual performance report we describe in the following section and be used as a basic information component for parents to guide the behavior and choices of PAC's and parents generally. Lastly, should sufficiently good tests ever be developed, the state might begin to use the results from them to focus its resources.

In order to ensure that time remains for districts and local schools to offer instruction which is uniquely tailored to the requests of their clients, the content of state tests must be restricted to those subject matter areas of highest priority. This clearly means reading and mathematics. Also, these subjects might periodically be supplemented by tests in other areas such as science, government, writing, etc. The seven subject matter areas used in the National Assessment of Education Project (NAEP) might possibly serve as a guide here.

Opponents of statewide testing frequently assert that it will distort the curriculum and prove to be only a superficial measure because teachers will teach to the tests. We contend that it will not distort the curriculum if the subject matter areas tested are restricted only to those few of most importance at the state level. The problem of teachers teaching so directly to the tests as to neglect other components of the subject matter at hand can be alleviated by administering the test on a sampling basis. Under such a procedure a sufficient number of students would be tested to generalize about all children at that grade at that school. However, to accomplish this goal it is not necessary to test *all* the pupils. The state education department should contract for the construction and administration of the test with an outside agency. The contractor would select the sample and individual teachers would never know in advance which of their pupils were going to be selected for testing by the state in any particular year.

One of the specialized uses for statewide test scores is the assessment of the degree to which individual schools are successful. Educators traditionally have resisted the use of raw test scores in this fashion because a student's achievement is subject to influence by more than schools alone. Parents, peers, and a host of other external factors impinge upon pupil performance. Moreover, schools have but a few hours contact with a child each day. Extra-school factors have access to a pupil for a much longer period of time. Consequently, a child's score must be interpreted in relation to these environmental conditions.

A means exists whereby some out-of-school influences can be weighed in any interpretation of test scores. The method involves utilizing social and economic information about children's parents and peers and arriving at a mathematical prediction of what their test scores are likely to be. Then, it is but a simple calculation to compare the predicted score with the actual score on a test. If children score above the prediction, the school could be said to be having success; conversely, scores below prediction might indicate failure.

This method does not work well in predicting the scores of individual children, because there is too much variation in innate ability among them. But some beginning research studies have shown that it is possible to predict about two-thirds of the variation in average test scores for a grade level of a particular school, without knowing anything about what goes on in the school.[10] The predictions are based on knowledge about students' parents and neighborhoods. Prediction at the level of the school is particularly helpful because the school is the coherent unit around which instruction is organized. Such predictive efforts tie in closely with our desires for school-by-school reporting.

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[10] See, for example, Walter I garms and Robert J. Goettel, "Measuring Educational Needs," in Joel S. Berke, Alan K. Campbell, and Robert J. Goettel, *Financing Equal Educational Opportunity: Alternatives for State Finance*, (Berkeley: McCutchan, 1972).

Dade County is now engaged in such predictive use of test scores. However, the procedure is still controversial. One of the major problems is accumulating accurate information regarding a child's social and economic circumstances. Without such data, predictions are worthless. Similarly, some opponents of the system worry that a predictive score for a pupil or groups of pupils will create a self-fulfilling prophecy. Teachers and administrators seeing the low or high level of prediction may thereafter act in a fashion which makes it come true. In so doing, the school loses its power to intervene and break the connection between poverty, race, low socioeconomic status, and educational achievement.

On balance, we favor such a predictive use of test scores. However, we openly acknowledge that the methodology is presently new. Consequently, we propose that it be tried only on an experimental basis. Such experiments should be tried under rigorously controlled circumstances with a set of selected school districts.

Additional funds and personnel should be made available by the state to collect accurate social information regarding students. Statistical techniques would be used to predict expected test scores for a grade level in a school from this social information. The predicted scores would then be compared with the actual scores. Where actual scores were significantly better than predicted scores, it would indicate that the school was doing an excellent job of teaching. Rewards (perhaps simply recognition for a job well done) would provide incentives for such excellent performance. Efforts should be taken to sensitize teachers to the possibility of self-fulfilling behavior. After that, the results of such predictive experiments could be used to guide state action. If it proves valid, it will be a powerful tool in the accountability arsenal. Such an experimental program could start at the $1 or $2 million level.

Annual Performance Reports

Any system which hopes to promote school accountability must consist of at least two components. It must provide information on how the system is presently performing and it must make the information available to those in a position to implement alternatives. In the absence of information, decision makers cannot rationally alter present directions. Similarly, however, all the information in the world will not change a situation unless it is in the hands of those capable of making influential decisions. Thus, in this section, we wish to specify the nature of the information which should be made available regarding education in Florida, describe the format in which it should be packaged, and suggest the consumers for whom such data should be designed.

We propose that the individual school be the basis for the information system. This is consistent with our other recommendations aimed at achieving greater discretion and focus at the local school site. Each year, a school principal, his staff, and the Parent Advisory Council should be responsible for compiling an *Annual Performance Report*. The report should consist of the following components:

School Characteristics—

In this section each school would provide a description of its physical facilities. Items would include: location, age, size of building and site; number and kind of specialized rooms; state of repair; amount spent on maintenance last year and in the last five years; and number of library volumes.

Staff Characteristics—

This section would include information such as: number of professionals and other staff members, ratio of the foregoing to students, levels of education and credentials of professionals, turnover rate, absenteeism, number of days substitute teachers were used, special qualifications of teachers, number of teachers instructing outside of their subject matter specialization, and ethnic and age makeup of teachers.

Fiscal Accounting—

This section should display: the anticipated expenditure level for the school, the actual expenditure level, the amount of the discrepancy between what should have been spent (based on the characteristics of pupils etc.) and the actual amount, and the amount spent for each component of the instructional program. This is the section of the report which should be used to discourage leakage of resources away from students for whom they were intended. It also could serve to guarantee "comparability" for federal Title I ESEA purposes.

Pupil Performance—

In many ways, this section is the heart of the report and should be given the greatest emphasis. It would contain performance indicators such as the results of the statewide testing program not only for the current year but also over the last five years. Any developing trend could be identified. Also, this section should include data on student absenteeism, vandalism, dropouts, library circulation, mobility, and rate of juvenile deliquency. Efforts should be made to include "downstream" measures on students—how are they performing at the next level of schooling, on their jobs, in the military, and in college. Such information, when collected over time, would help citizens and the state determine which schools were particularly effective.

Subjective Views—

The majority of the data described above for the Annual Performance Report has been relatively objective and capable of being presented in numerical terms. However, we recognize that not everything is quantifiable. Consequently, we propose that the report also contain a subjective section for the views of various constituents. For example, the staff should generate a two-part section. The first should describe what they consider to be the school's outstanding strengths. This is where they can boast about what they do that works and makes them and their school unique.

Correspondingly, the staff should also generate a section which describes the school's major weaknesses. This section should proceed further to outline a plan to overcome these weaknesses. The plan might very well call for additional resources, or it might necessitate more than one or two years to complete. Whatever, it should be drawn up in such a fashion as to permit an outsider to assess whether or not progress was being made toward overcoming the weakness.

In addition to staff, the Parent Advisory Council, and, where appropriate (probably at the eighth grade and beyond), students should also have a section of the Annual Performance Report in which they describe the strengths and weaknesses of the school. It is in a section such as this that race relations, student-staff relations, and community relations could be assessed.

As we stressed earlier, information is only one component of an accountability system. A second component consists of what is done with the information. We propose that the Annual Performance Report be distributed in the following manner. Parents of every child in a school should be provided with a copy. A summary version of each school's report should be published in the local newspaper. A copy should be posted in several prominent places in the school itself. In the instance of high schools, copies should be made available to college, the military, and to employers of the school's graduates. Copies should be on file at the district's central office of the school district and at the State Department of Education. Moreover, the data from each school's Annual Performance Report should serve as the framework for the local district's information compiling efforts. If properly designed, the Performance Report should contain all the basic information necessary for the state's annual statistical effort.

Parent Choice Clusters—

Throughout most of Florida, public schools enjoy a monopoly. The school to which a child is assigned has no real competition. Thus, with its clientele assured, it need not be very sensitive to the demands made upon it. Clearly this is not the case with every school, or perhaps even the majority. Principals and well-meaning teachers frequently attempt to listen and meet the requests of parents and students. Nevertheless, in those circumstances wherein school staffs choose not to respond, there is little that a client or a group of clients can do. Many of the reforms we have already described are directed at alleviating this condition. For example, the Parent Advisory Councils and school-by-school information systems should operate effectively to bring schools into the spotlight of public scrutiny. However, on an experimental scale, we wish to suggest a reform strategy which might provide public schools with a substantially greater incentive to perform and to meet client expectations. We label this reform, "Parent Choice Clusters." The idea behind it is to interrupt the monopoly of the public school and to inject some competition into its operation.

To permit parents to select any school they desire and have the state pay the bill has many more drawbacks than advantages. It runs afoul of the U.S. Constitution's First Amendment and risks the potential that the state's interest will not be served. The idea is improved, however, if client choice is restricted simply to any school in the public sector, but this too is somewhat unrealistic because transportation problems severely restrict actual choices. Consequently, we propose, where population density will support the idea, that the schools be grouped into clusters of three or four. Then, with the state providing transportation, parents could choose which of the schools in a cluster most met their tastes.

Schools in a cluster would be encouraged to develop a different style, tone, or mode of instruction. It is popular today to refer to schools as possessing different themes. One school might deliberately characterize itself as "traditional" with self-contained classrooms and an emphasis upon the three R's. Another might choose to be an "Informal School" patterned in the British Infant School tradition with open classrooms, nongradedness, etc. A third school in a cluster might choose to concentrate upon the performing arts. A fourth school might emphasize science and mathematics.

Each school would be responsible for teaching the state-mandated minimum curriculum, and the statewide testing program and Annual Performance Report would act as a check on its effectiveness. Beyond that, however, the school's objectives would be fashioned by the local board of education, the Parent Advisory Council and the school's staff. The unique nature of the school could be made explicit to parents considering which school to choose by using the subjective portions of the Annual Performance Report.

A strong objection to such parent choice plans comes from those who are concerned about racial or social segregation. "Isn't there already sufficient segregation in 20th-century America? Do we have to encourage it even further?" This is a danger of such a plan, but many of the risks can be minimized in the mechanics of the choice plan itself. For example, racial, social class, or religious segregation can be guarded against by using a lottery admission system. In advance of parents' submitting their choices, a school could announce the number of student places it had vacant. If applications exceeded vacancies by one, then a random lottery admission system could be invoked. Under such arrangements, any child, regardless of his race, religion, etc., would have an equal chance of being admitted.

We acknowledge that such arrangements may appear radical and that they are not realistic in sparsely populated areas. Consequently, we recommend simply that the concept be tested in a heavily populated area under stringently controlled experimental conditions. If it should be an idea of value, it can prove itself in this fashion and not risk disruption for an entire school system or state. We firmly believe the prospective advantages of such a parent choice plan warrant its experimental introduction.

IV

SUMMARY AND RECOMMENDATIONS

In this chapter we have concerned ourselves with means whereby local control of schools can be strengthened and added accountability can be achieved. Our purpose in this section is to review our recommendations and to categorize them in terms of whether or not they can be implemented now or are in need of further development before being installed.

Immediate Implementation

The mechanism we suggest for guaranteeing that funds be spent on the pupils for which they are intended can be begun immediately. The U.S. Office of Education and a number of state education departments have developed accounting manuals which depend upon the individual school as the accounting unit. A phase-in period should be anticipated, but the technology presently exists to keep accounts on an individual school basis.

The idea of permitting principals to have greater discretion also is amenable to immediate implementation. Here again, a transitional period will be necessary. Careful assessment must be made by central office administrators and boards of education as to which principals are capable of exercising greater decision-making discretion. Those that are not should be transferred to some other activity. Careful steps should be taken to ensure that their replacements are properly trained to operate a school in the fashion we have been describing.

A second major action necessary to implement the "principal power" recommendation is that the administrator-training institutions in Florida reconstitute their programs so as to prepare administrators to undertake the new roles we advocate.

Elements of the statewide testing program are already in place and the State Department of Education has plans for expanding present practices. However, care should be taken that the enlarged statewide testing program permits test scores to be published district by district and school by school. Such comparisons are crucial for accountability purposes. Moreover, appropriate state officials should contemplate adopting the National Assessment of Education Project test format so as to gain the advantages of regional and national comparisons.

The school-by-school Annual Performance Report, like the other reforms we have summarized above, is also capable of immediate installation. All the technology necessary for it to be successful is available. After a year of concerted action by state and local officials, every school in Florida could issue an Annual Performance Report beginning in the spring of 1974. As statewide testing decisions were made, the results of new tests could be incorporated into such performance reports in future years.

Experimental Activities

The following three areas need further development prior to being installed throughout the state.

Parent Advisory Councils are already in operation in some Florida schools and are used widely in districts such as Los Angeles. Nevertheless, there are many ways in which they could proceed and more experience would be beneficial prior to mandating their existence throughout the state. Deliberate experimental ventures with PAC's should be tried in a small number of Florida's school districts. The results of these ventures should then serve to guide the actions of the remainder of the state.

We have already described the use of statewide test scores as a predictive instrument for accountability purposes. Here we wish to re-emphasize the preliminary nature of this technique and to repeat our proposal that experiments be undertaken to assess its utility for statewide installation.

Similarly with Parent Choice Clusters, we are aware of the political liabilities which attach themselves to such plans. Consequently, where population density justifies the effort and it is consistent with community values, we advocate a controlled experiment. In this fashion we may gain a better idea of the degree to which the market place concept can act as an incentive to schools.

SECTION VII
FINANCING EDUCATION OF MIGRANT CHILDREN

EDUCATION OF THE CHILDREN OF MIGRATORY FARM WORKERS IN FLORIDA

Sources of Disadvantage

The plight of the children of migratory farm workers is similar to that of children from stationary low-income families: all these children grow up in impoverished environments that severely limit capital embodiment. Nevertheless, we believe the obstacles blocking the son or daughter of a migrant farm worker from a rewarding and productive life are both greater than and qualitatively different from those confronting the non-itinerant urban and rural poor. The difference is in the multiplicity of barriers which keeps the migrant child down on the farm and on the road.

The economic condition of migrant families is well documented.[1] These are the poorest of the poor. For 1969, the average annual income of male workers in Florida has been estimated at $2,800.[2] Annual unemployment was found to range from one to four months.[3]

The consequences of these economic facts of life for the development of migratory children are clear. Young children must fend for themselves while every able-bodied member of the family is in the fields. (It is not uncommon to find four- and five-year-old migrant children left home alone during the day.) Older children must drop out of school to supplement the family income. (Nationally, only 14 percent of the migrant children who enter first grade go beyond the ninth year of schooling.)[4] Children of all ages live in homes characterized by overcrowding and lack of privacy. It was found that in Hamilton, Hillsborough, Sarasota and Dade counties, migrant families of four to five members live in houses averaging from 1.0 to 1.94 rooms including kitchens and bathrooms.[5] Needless to say, the concept of "study space" is foreign to people living in these wretched conditions.

In addition to the education disadvantages inherent in impoverishment, migrant families and children are further disadvantaged by being victims of class prejudice. We know that migratory farm work is among the lowest status occupations in the United States.[6] And while the only direct evidence at this time is the testimony of educators who work in the field of migrant education, it is widely believed migrant children are treated as inferiors and outcasts by middle-class classmates and insensitive teachers. That this negative attitude exists is indirectly substantiated by the responses of migrant parents to questions concerning the problems faced by their children in school. The largest number of parents stated "obtaining adequate clothing" was the biggest school problem of migratory pupils.[7] This suggests, given the mild climate in Florida, these parents feel their children are identified as migrants and are treated differently because their clothing is different from that of the non-itinerant pupils. And though more needs to be known about the impact of teacher attitudes on pupils' learning, we are of the opinion that negative attitudes on the part of school personnel inhibit academic achievement.[8]

A third source of disadvantage for the migrant child is his mobility. He moves from school to school and teacher to teacher during the year thereby limiting the opportunity for stable relationships between teacher and child and carefully sequenced programs of instruction. In the 1969 study, it was found that the longest average period of time spent in one school by migratory children was 7.6 months; the average time for the shortest stay was approximately 2 months. Most migrant children completely miss the first two months of school in Florida, September and October.[9]

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[1] The major work on migrant children in Florida was done in 1968-1969: E. John Kleinart, *Migrant Children in Florida*, Vol. I and II, prepared for the Migratory Child Division of the Florida State Department of Education, 1969.

[2] *Ibid.*, p. 209.

[3] *Ibid.*, pp. 188-191.

[4] Estimate of the United States Office of Education, provided by Dale Hilburn, Director of the Florida Migratory Child Division of the State Department of Education.

[5] Kleinart, p. 245.

[6] Robert W. Hodge, Paul M. Seigel, and Peter H. Rossi, "Occupational Prestige in the United States, 1925-1963," *American Journal of Sociology*, 70 (November, 1964), 286-302.

[7] Kleinart, p. 423.

[8] Henry S. Dyer, "Some Thoughts About Future Studies," in Frederick Mosteller and Daniel P. Moynihan, eds., *On Equality of Educational Opportunity*, pp. 400-401.

Another impediment to the academic success of the children of migratory farm workers is the language barrier. Economic opportunities for blacks in Florida have improved in recent years, and they are dropping out of the migrant stream; their replacements are Spanish-speaking people from Texas and the Southwest. While there is no concrete data on the proportion of workers who are Spanish speaking, the director of the migrant education program in Polk county reported in November, 1972, that there has been a "very significant increase in our Spanish-speaking population." The children of these workers receive little of value from educational programs designed for English speakers. The inability to promote academic achievement of schools which fail to recognize the language difference in Spanish-speaking children is well documented in California and Texas. The problem is equally salient for Spanish-speaking migrants in Florida.

Finally, the physical health of migrant children is marginal, at best. They suffer from inadequate nutrition and rarely see a doctor except in emergencies. (Often, the ear infections which afflict young children are not treated.) They are exposed to the dangers of chemical poisoning in the fields and exhibit inordinately high rates of eye damage caused by rubbing in the field dust. Prenatal care is practically nonexistent in the migrant community. The children's medical problems are exacerbated by the ignorance and superstition of the parents. The 1969 study documents the farm worker's lack of information concerning the availability of free medical services, while migrants hold that illness is an act of God about which nothing can be done.[10]

We have briefly reviewed the pre-conditions to education for the migrant child: poverty, discrimination, mobility, language differences, and health problems. We turn to examine the migrant education program in Florida today.

The Migrant Education Program in Florida

The compensatory education program in Florida for the children of migratory farm workers is funded by the federal government. However, during fiscal year 1973, the migrant program will receive from the state the funds for 70 kindergarten instruction units unused by the counties. This extra state money (approximately $900,000) will be spent primarily in the language development program to serve five-year olds (these children were not included in the migrant education program in fiscal 1972). Florida received $8,948,559 from Washington for fiscal year 1972; the migrant section has applied for an equal amount for fiscal 1973.

There are three major components of migrant education in Florida: 1) Early Childhood Learning, for three- and four-year olds; 2) Language Development, for elementary and middle-school-age children; and 3) Learn and Earn, for teenage migrant students. In addition there is the Migrant Education and Health Project (MEHP) which, in 1971-72, involved 18 community health workers in 25 counties; the social educator component, using 34 community workers; the Mobile Opportunity Laboratories in three counties; the Migrant Record Transfer System with 24 terminals; a tutorial program in one county; and a five-county summer preschool program.

In 1971-72 the Early Childhood Learning (ECL) program served 4,100 three- and four-year olds in 21 counties. Classes ran from 7:00 a.m. to 6:00 p.m. and were held in 206 classrooms with 20 children in each. Two hundred five teachers and 410 teacher assistants were employed in ECL.

The language development program (LD) was operated during 1971-72 in 22 counties and involved 450 teacher assistants and 16,069 migrant students in 175 schools. Right-to Read instructional material was the basis for the language development program.

The Learn and Earn (LE) program was operated in 16 counties in 1971-72. Fifty-seven teachers and an equivalent number of teacher assistants provided training to 1,710 students in auto tune-up, supermarket cashiering, hospital patient care, hotel housekeeping, agribusiness, office work, and small engine technology. Ninety percent of the students received paid on-the-job training. LE utilized 56 classroom units (trailers and one portable) serving 15 students at one time for half-day periods.

Identification of Migrant Children

A major difficulty in the provision of educational services to migratory children is identification of the students in the schools. It is simply not known how many migrant children there are in Florida in various locations throughout the school year. For example, of 140 migrant children identified as such in New York schools, only 33 had been previously identified by schools in Florida though all the children had been in Florida during the harvest season. A number of factors contribute to the identification problem:

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[9] Kleinart, p. 516.

[10] *Ibid.*, pp. 235-244.

1. Animosity towards migrants on the part of school personnel reduces identifications.
2. Teachers often will fail to identify migrant children if only a few are in the class.
3. In counties where there are not personnel specifically responsible for identifying migrant children, they are often not identified.
4. Identifying migrants by asking these students to raise their hand in class results in errors (in one case, only one of three brothers in a school was identified in this way).
5. Name changes and children in one family with different surnames causes problems.

A migrant child may be identified in one school, missed at his next school, and reidentified in a third. The result is intermittent exposure to the compensatory curriculum.

The identification of migrant children has improved with the advent of the computerized Migrant Record Transfer System (MRTS). New enrollees in a school can be checked against the list of previously identified migrant children and be reidentified. However, those children who have never had their records placed on the computer system will still be missed. In Florida, approximately 34,000 children have been identified and put on the MRTS.

Expenditures Per Pupil

Because of a shortage of operating funds and, particularly, facilities not all identified migrant children receive the compensatory services. The lack of facilities is especially acute in the Learn and Earn program.

Table I

(1) Program	(2) Total Number of Children in the Program 1971/72	(3) Total Number of Identified Migratory Children 71/72	
Early Childhood Learning	4100	4608	
Language Development	16,069	22,800	(Elementary age)
Earn and Learn	1710	6705	(Secondary age)
Total	21,879	34,113	

Projects are implemented in schools with the largest concentrations of migratory children.

We have attempted a rough estimation of the amount of money spent per pupil in the three components of the migrant program. By aggregating expenditures in the county and multi-county projects, we can account for roughly 56 percent of the total state budget by program (column (2) below). Column (3) below shows the total state expenditure with the unassignable balance divided *pro rata* among programs. (The balance included state administration, supervision, attendance and MRTS services, health services, and mobile laboratories.)

Table II

Program	Assignable Expenditure per Pupil in Program (column (2) above) 1971/72	Pro Rated Total Expenditure per Pupil in Program (1971/72) ((2) + $196)
ECL (4100 students)	$581	$777
LE (1710)	339	535
LD (16,069)	59	225
Weighted Average (21,879)		409

The allocation procedure employed here is purely arbitrary and most likely understates the actual dollar value of the resources utilized in the Learn and Earn and Language Development programs. Also the figures do not include amortization of LE facilities or LD Right-to-Read materials.

These figures do show, however, the emphasis on early childhood learning and teenage job training in the Florida migrant program. In these areas, program students receive instruction in facilities and with curricula designed specifically for migrant children; on the other hand, language development is conducted in the regular classroom and in conjunction with the regular program.

Thus far we have examined expenditures in terms of the number of students involved with the migrant program. However, as shown in Table I, only about 22,000 (64 percent) of 34,000 identified children are in the program. Clearly, expenditure per *identified* migrant child is going to be considerably less than the amount per child already in migrant classes. Average expenditure per pupil declines from $409 to $262 when all identified migrant children are taken into account.

Finally, out of the total population of migrant children who are in Florida during the school year, only 34,000 have been identified. The actual number is unknown. Estimates on the part of experts in the migrant child section of the Department of Education range as high as 68,000 for the total school age migrant child population.

Policy Implications

We recommend that prime responsibility for both financing *and* delivering educational and related social services to migrant children should rest with the state. The state can coordinate federal resources with county programs plus use additional state money to fill in the gaps. We should not expect counties to assume this overall responsibility because migrants may stay only briefly. To date the state has relied solely on federal money to supply special services for migrants. There was no state leadership until federal money arrived.

There are three major gaps in existing migrant programs:

1) There is a gap between the 34,113 identified migrants and the possible 68,000 children Florida experts estimate exist. If the 68,000 is the target group, state expenditures will have to increase dramatically.
2) Although there are 34,113 identified children, only 21,879 are now being served in special programs.
3) The initial section on sources of disadvantage demonstrates that migrant children have even greater handicaps than non-migrant children from disadvantaged backgrounds. Consequently, there is substantial justification for giving migrant children a higher weighting than disadvantaged children. Yet existing migrant programs spend only slightly more than the one-half state average allocated under Title I of the Elementary and Secondary Education Act of 1965 for stationary disadvantaged.

The additional costs of a migrant program vary according to which of these gaps is considered as the basis for a program. Again, we stress the need for migrant programs to consider all aspects of capital embodiment and not confine expenditures to formal instruction. The content of migrant programs will have to be different from programs for other disadvantaged children.

If the state chooses to cover 68,000 children, then the cost at one-half the incremental state average expenditure would be $17.66 million.* If the program is directed at gap number 2, additional state expenditures must be $4.7 million assuming a weight of 1.5 or an added one-half the state average. If we weight migrant children at 2.0 rather than 1.5 the cost of covering 34,113 would be $9.37 million.

The state should be able to operate a migrant education program through the most effective delivery system. In most cases, this will be school districts but contracts with other public or private firms should be allowed. For example, the state may want to contract with a non-profit agency that travels with the migrant stream. The state may also want to contract with food service organizations that can best reach the homes of migrant children.

Whatever delivery system is used, the state needs to collect better data on all aspects of migrant children. As of now, the state relies on fragmentary and nonstandard reports from the counties. If migrant education is to be primarily a state responsibility, the state must design and finance a data collection system. Florida should annually collect data on such things as:

—the actual number of migrant school-age children
—the ethnic composition of the migrant population
—the dropout incidence
—the intrastate movement of migrant children
—policy implications from the interstate computerized migrant education system

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*In these calculations we have deducted the federal contribution for special migrant programs to derive a net state expenditure.

SECTION VIII
FINANCING SCHOOL TRANSPORTATION

FINANCING SCHOOL TRANSPORTATION IN FLORIDA

The Florida school transportation program was last revised in 1968. The state percent of total support had fallen to 43 percent in 1967-68 but jumped back up to 54 percent after the revised formula went into effect. Since 1968, however, the state percentage *has dropped appreciably* to 41.5 percent (about $8.795 million out of a total of $20.483 million). In short, the increased costs of transportation caused by salaries, operation, maintenance, and integration have been borne primarily by the local taxpayer. Given the ten-mill cap there seems to be no rationale for shifting transport costs to the local revenue base. Indeed this may lead in slow property tax growth counties to changes in resource allocation with less money going to instructional programs. Consequently, a good case can be made for full state assumption (FSA) of transport costs. After an analysis of the Florida formula, this paper will consider some alternatives. Our projections of future cost increases (see appendix) highlight the trend toward a constantly increased local share.

The Current Florida Program

In a typical state, transport costs vary between districts by 3 to 1. Consequently, the Florida MFP has adjusted its formula for a variety of factors. The formula divides transported ADA by Adjusted Bus Miles for a "density index." The payment schedule for dense areas provides less money per pupil but more money per mile. This is based on the theory that more pupils are picked up at each stop (saving money compared to rural areas). But operating costs are higher on heavily used urban roads (costs more money per mile). In a sparse area the formula provides more per child (because fewer pupils are picked up at each stop) but less per mile (because it costs less to go a given distance if the vehicle must stop only a few times). Some Florida state administrators are satisfied with the formula adjustments but claim the payment rates are not high enough to keep the state share from eroding. They advocate merely increasing the state payment schedule to cover full costs. For a very sparse district the state pays $10.00 per child and $.24 a mile. A new rate schedule would be devised to pay all local costs.

Efficiency and Complexity: A Trade-Off

As Tables 1 and 2 demonstrate, transport costs in Florida are constantly going up in every component—number of buses, bus miles, bus trips and short and long trips. This constant cost increase raises the issue of efficiency which is underlined by full state assumption where all costs can be passed along to the state. One theory is that local effort or cost sharing encourages efficiency because part of costs will come from local taxpayers. However, a state formula that pays all *necessary* costs can be an efficiency stimulus also, provided the formula is based on good estimates of what the cost of transportation should be in a district with a given set of conditions. Under this formula, a district receives only the computed necessary costs. If it administers its transportation program extravagantly (fads and frills) or inefficiently, it must pay for those costs from local funds. On the other hand, if it is very efficient it can use excess state funds for other purposes. State safety standards will need to be devised to ensure low costs are not caused by overcrowding, etc.

There are several full state assumption plans that satisfy the above criteria. Like the Florida one, however, they tend to be complex including such things as density, road conditions, wage levels, and special costs for vocational and handicapped education. If we are to predict accurately "necessary costs" for each county the complexity is inherent. Computing necessary costs based on past experience may provide a less complex formula but much of this "experience" may reflect traditional inefficient operations. Another alternative would be for the state merely to pay all transport costs based on local receipts, but then there is no stimulus for local efficiency.

Specific Alternatives

Given the sophisticated and equalized system Florida now uses, at least three general alternatives are worth mentioning:

1. payment of all "necessary costs" as described above. Obviously, the basis for deriving necessary costs is crucial.
2. state payment of entire approved costs—state approved bus routes, salaries, and other costs. This entails very detailed control from Tallahassee.
3. state payment of a fixed percentage (e.g., 75 percent) as part of an integrated equalized foundation program.

We believe the second alternative involves too much state control and bureaucratic approval in a state as large and diverse as Florida. The third alternative becomes less attractive in Florida where local districts can not raise their local taxes (ten-mill cap) to pay for their increased transport costs. Given the significant long-run increase in transportation costs, it leads to diversion of local money from instruction to transport. State assumption of transportation is congruent with our view that the MFP is essentially a total foundation program. To the maximum extent possible local leeway should be left for local choices in instructional programs rather than restricted for ancillary services like transportation. We present below other state plans that provide full state assumption.

Delaware

Delaware provides for FSA of transport. They pay different rates depending on whether a school district contracts (including leases) or provides bus service directly. Many scholars have advocated relieving school systems of direct transport so it can concentrate on instructional problems. Delaware buys the buses for the districts and depreciates them over ten years. Delaware provides standard payments (adjusted by region) for these categories if a district operates transportation directly (rather than contracts):

Fixed Charges—storage, inspection, etc.

Operation Allowance—adjusted by bus capacity and total mileage.

Administrative Allowance—a per diem rate for each bus taking into consideration its size.

Layover Time—rate of $1.65 an hour where it is cheaper to pay driver than to pay mileage for return trip (restricted to vocational education).

Midday Trips—for double sessions, kindergarten, extended school days—rate depends on capacity of bus, rate per mile, 10 percent allowance for administration.

Attendant Wages and Sick Leave.

Maryland

Maryland pays 98 percent of total transport costs. Roughly, their formula allots supervisors and clerks depending on ADA transported and establishes minimum insurance coverage. It then includes 1) a basic amount per vehicle depending on capacity and age of vehicle, 2) hourly rates for drivers and aides—$3.55 per hour + 11 percent, 3) adjustments for unpaved roads, 4) adjustments for density and minimum miles below which state won't pay, 5) vehicle operating costs (adjusted annual mileage times an operating factor).

Preferred Alternative for Florida

The computer technology to provide optimal least-cost bus routes is well developed and has been used in numerous states and localities. These computer programs involve network analysis—using either true distances or coordinates—and scheduling analysis. They can be written to incorporate all the constraints normally associated with the busing of children—maximum time on the bus, maximum speeds, safe bus stops, and so forth.

The main objective of computerized routing and scheduling is to produce a plan that uses the fewest possible vehicles. The basis for this is that generally the fixed costs associated with running a vehicle fleet (licenses, salaries, facilities, rent, insurance, and so forth), which are independent of mileage traveled, grossly exceed the operating costs (fuel, lubricants, tires, maintenance and depreciation). In practice the ratio between fixed and operating costs of a vehicle fleet is often as high as 3 to 1.

The output of the computer scheduling analysis is a map of bus routes, total mileage, and the required number of buses and drivers. Most likely, there will be several alternative travel patterns which approximate the "optimal" solution in a district.

State aid to districts for transportation will have two components: capital outlay and operating. The operating aid will be based on the number of buses and miles required in the computer-determined optimal solution.

Components of what we will call "operating aid" include:

1. driver salaries (including ready substitutes, based on number of buses)
2. maintenance (salaries and parts based on number of buses and miles)
3. supervision (based on number of drivers and maintenance personnel)
4. fuel, lubricants, tires, etc. (based on buses and miles)
5. insurance (based on buses)
6. rent (facilities "rental" cost based on number of buses)

In calculating the state aid for a district, the transportation bureau should first apply standardized costs for the various categories of operating expenditure. Then adjustments should be made for the following factors:

1. cost-of-living differences in the counties
2. miles driven on open highway and in city traffic (these will affect costs of maintenance, fuel, lubricants, etc.)
3. miles driven on unpaved roads.

In addition, adjustments will have to be made for the age of buses currently in use by the districts. Districts with an older fleet of vehicles will have greater maintenance costs. The average age of the newest buses (up to the number required in the optimal solution) in a district should be utilized as the weighting factor.

TABLE I

CAPITAL OUTLAY COSTS PRORATED OVER EIGHT AND TEN YEARS, RESPECTIVELY

County	8 Years	10 Years
1	65,938	67,608
2	11,285	11,558
3	16,237	23,313
4	5,982	8,433
5	96,796	108,656
6	112,069	89.655
7	6,924	7,947
8	20,663	23,168
9	17,200	18,233
10	15,788	20.787
11	21,823	32,469
12	17,487	21,216
13	161,195	243,309
14	7,202	7,090
15	11,572	10,553
16	0	0
17	85,323	89,864
18	4,296	4,086
19	3,540	4,517
20	34,328	35,209
21	7,656	9,603
22	7,990	7,100
23	8,143	9,670
24	15,562	12,449
25	12,329	13,758
26	8,041	8,212
27	12,027	25,875
28	8,297	11,705
29	75,537	87,542
30	6,688	10,330
31	23,881	28,763
32	22,685	25,985
33	13,849	18,763
34	11,471	11,389
35	31,732	34,782
36	30,821	47,815
37	41,809	51,902
38	8,869	9,026
39	5,210	4,815
40	19,473	20,465
41	48,583	63,511
42	46,348	51,451
43	19,384	22,706
44	32,781	33,657
45	12,605	20,039
46	61,807	62,761
47	10,758	13,235
48	87,103	95,882
49	16,994	18,641
50	97,154	101,763
51	36,213	44,310
52	68,392	99,192
53	97,137	110,398
54	18,857	19,862
55	22,540	24,397
56	18,275	28,269
57	28,942	29,029
58	42,254	47,333
59	34,447	43,897
60	15,596	21,110
61	16,383	19,858
62	11,104	12,116
63	7,956	8,264
64	70,326	68,113
65	6,059	7,433
66	17,542	18,227
67	14,426	14,448
Total	2,047,685	2,377,524

The last consideration leads into the capital outlay component of state transportation aid. Under full state assumption, the state would purchase for the districts the number of buses required by the optimal routing solution. Buses in the counties would be replaced when they failed to meet safety standards. Professor Banghart and his associates at Florida State University have analyzed these capital outlay costs.[1] At the state average of miles driven annually (13,300) per bus, eight- and ten-year averages would be 107 000 and 133,000 miles per bus. They then computed the capital outlay costs to the state prorated over eight and ten years. These are presented in Table I.

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[1] Frank Banghart, et al., Reformulation of the Minimum Foundation Program for Allocation of School Bus Transportation Funds in Florida, (Tallahassee, Florida State University, 1972).

We feel this plan for state transportation aid provides equitable funding to the counties while preserving the stimulus to efficiency. The amount of money given a county would be sufficient to implement the optimal solution determined by the computer analysis. The districts, however, would be free to spend the money on any transportation plans they chose; though we would expect many of them to use the optimal routes used for the state allocation. If districts choose to use different bus routes and more expensive equipment, they could employ local funds for this.

The capital outlay provision in this plan was stimulated by the current situation in Florida districts where more than 100 buses are over 15 years old and 234 are 1960 models. These aged buses worry safety experts in the transportation section of the Florida Department of Education.

We do not know the operating costs or capital costs to implement this proposed solution, because the optimal routes have never been calculated. Using the 1970-71 bus routes, the total transport costs were $21.33 million of which the state paid $11.16 million. It would have cost the state $10.17 million to assume all operating costs in that year. However, we expect that using standardized costs and optimal transportation networks, the total state contribution under full assumption would have been less in 1970-71 than the actual expenditure of $21.3 million.

Other Alternatives

Banghart's study recommends a multiple regression system for estimating future necessary transportation operation costs based on prior years experience. His formulas are complex, and there are some refinements needed. We quarrel with the regression approach, however, because it is based on the premise that the counties are already operating their transportation systems efficiently and optimally. It assumes, first, that given the current number of buses and their routes, the counties are staffing their transportation departments and maintaining their buses at least cost. And it assumes, second, that the numbers of buses and their routes in the counties represent an optimal transportation network.

We believe that school transportation, which is an auxiliary service similar to delivery operations in many organizations, should be treated as a business problem subject to criteria of efficiency. By using standardized costs in its state aid formula and by applying these costs to optimal routing patterns, the state will be providing the districts with a stimulus to efficient transportation operations. The state should assume leadership in this area by adopting the technical solution (computerization) employed for problems of this type in private industry.

APPENDIX A

PROJECTIONS FOR PUPIL TRANSPORTATION IN FLORIDA*

Estimates based on Projected Transportation with Present Transportation Formula in Mind	71-72	72-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79
Transportable Membership* K-12 two miles or more .... 70-71 = 461,536	566,363	641,122	680,000	710,000	745,000	780,000	815,000	855,000
Transported A.D.A. K-12 two miles or more	498,459	538,336	625,000	653,200	685,400	717,600	749,800	786,600
State Cost Per Pupil			$ 19.00	$ 19.25	$ 19.40	$ 19.50	$ 19.75	$ 20.00
State Cost Per Bus Mile			$ .17	$ .17	$ .17	$ .175	$ .18	$ .18
Bus in Service (Including Spare Buses)			5,860	6,200	6,600	6,800	6,900	7,000
Buses in Daily Service (Number of School Bus Drivers)			5,460	5,800	6,200	6,400	6,500	6,600

*Everyone living 2 or more miles from school.

**Prepared by Department of Education, Transportation Section.

APPENDIX B

TRENDS TOWARD INCREASED STATE TRANSPORTATION 1965-66 THROUGH 1970-71

STATE	1965-66	% Inc.	1966-67	% Inc.	1967-68	% Inc.	1968-69	% Inc.	1969-70	% Inc.	1970-71	% Inc.
No. Buses in Daily Service	3,301	.4	3,357	1.7	3,406	1.5	3,560	4.5	3,800	6.7	4,083	7.4
No. A.M. Bus Miles	103,590	5.2	104,632	1.0	105,166	.5	108,619	3.3	123,096	13.3	138,009	12.1
No. A.M. Bus Trips	NA	NA	5,850	NA	6,694	14.4	7,002	4.6	7,930	13.3	9,004	13.5
Bused Membership: Over two miles	379,948	.2	392,137	3.2	402,755	2.7	422,783	5.0	454,194	7.4	500,360	10.2
Under two miles	37,062	.7	45,328	22.3	43,232	-4.6	40,792	-5.6	45,838	12.4	54,896	19.8

APPENDIX C

TRENDS TOWARD INCREASED DISTRICT TRANSPORTATION 1969-70 THROUGH 1971-72

DISTRICT	No. Buses in Daily Service	No. A.M. Bus Miles	No. A.M. Bus Trips	Bus Membership Two Miles or More	Bus Membership Under two Miles
BROWARD					
1969-70	132	6,385	438	27,132	350
% Inc.	29.4	31.5	23.4	16.6	2.3
1970-71	139	7,355	519	29,364	899
% Inc.	5.3	15.2	18.5	8.2	156.9
1971-72	167	9,416	752	38,356	3,686
% Inc.	20.1	28.0	44.9	30.6	310.0
DADE					
1969-70	187	7,610	468	27,703	676
% Inc.	3.9	13.4	10.6	3.5	6,660.0
1970-71	212	9,549	638	34,500	119
% Inc.	13.4	25.5	36.3	24.5	-82.4
1971-72	219	9,838	639	35,819	614
% Inc.	3.3	3.0	.2	3.8	416.0
DUVAL					
1969-70	198	5,539	540	30,881	3,030
% Inc.	2.1	-1.7	-.6	1.8	-10.8
1970-71	249	7,041	693	35,120	3,630
	25.8	27.1	28.3	13.7	19.8
1971-72	361	8,279	841	38,942	5,764
% Inc.	45.0	17.6	21.4	10.9	58.8
VOLUSIA					
1969-70	67	2,492	203	12,705	142
% Inc.	15.5	18.9	47.1	18.9	-11.8
1970-71	81	3,257	241	14,552	460
% Inc.	20.9	30.7	18.7	14.5	223.9
1971-72	82	3,608	258	15,072	722
% Inc.	1.2	10.8	7.1	3.6	57.0

APPENDIX D

GROWTH AND INCREASE IN COST OF OPERATION FOR SCHOOL TRANSPORTATION IN FLORIDA
1960-61 1969-70

School Year	K-Jr. Col. No. Pupils Transported A.D.A.	No. Buses in Daily Service	Cost of Operation*	State's Contribution to Cost of Operation	Per Cent	County's Contribution to Cost of Operation	Per Cent	Cost Per Pupil** in A.D.A. (Annual)
1960-61	292,041	2,885	$ 8,029,966	$4,531,751	56.44	$3,498,215	35.56	31.99
1961-62	310,335	2,970	8,506,253	4,585,051	53.90	3,921,202	46.10	31.74
1962-63	319,645	3,095	9,101,882	4,789,617	52.62	4,312,265	47.38	33.02
1963-64	335,768	3,194	9,893,403	5,065,501	51.20	4,827,902	48.80	33.74
1964-65	343,371	3,287	10,480,611	5,234,380	49.94	5,246,231	50.06	34.89
1965-66	350,559	3,301	11,037,146	5,303,550	48.05	5,733,596	51.95	36.15
1966-67	363,721	3,357	12,173,423	5,364,829	44.07	6,808,594	55.93	38.04
1967-68	370,645	3,406	13,032,701	5,639,708	43.27	7,392,993	56.73	40.19
1968-69	388,775	3,560	14,779,398	7,954,240	53.82	6,825,158	46.18	43.74
1969-70	419,337	3,800	17,031,431	8,268,281	48.55	8,763,150	51.45	40.78
Increases	43.6%	31.7%	112.1%	82.5%		150.5%		

*Does not include insurance, replacement of equipment or new buses.

**Includes county financed extra-curricular trips and is based upon the cost of operation, insurance, and depreciation of school buses plus cost of shop equipment

SECTION IX
PROJECTED COSTS OF STATEWIDE KINDERGARTEN

PROJECTED COST OF STATEWIDE KINDERGARTEN

The Florida Legislature mandated in 1968 that kindergarten classes "shall be implemented on a statewide basis in annual increments so that all such children (kindergarten) shall be served by 1973." While moving toward full implementation, Table 1 shows that overall kindergarten ADA has increased six-fold in five years. State support in terms of instruction units has increased almost twelve-fold, primarily because several large counties, notably, Dade, Duval and Pinellas, did not receive MFP support in 1966-67 for kindergarten. Since 1968-69, however, both ADA and instruction units have almost doubled.

TABLE 1

STATEWIDE KINDERGARTEN ADA AND INSTRUCTION UNITS

Year	Kindergarten ADA	% Increase	Instruction Units	% increase
1966-67	8,357		135	
1967-68	8,417	.7	135	
1968-69	24,603	192.3	739	447.4
1969-70	37,020	50.5	1,133	53.3
1970-71	43,407	17.3	1,345	18.7
1971-72	50,837	17.1	1,598	18.8

Until July 1, 1971, school districts were required to provide additional local effort in the amount of five percent of required local effort for grades 1-12 or $3000 per kindergarten instruction unit, whichever was less, in order to receive MFP support for kindergartens. This matching requirement probably discouraged some districts from implementing kindergarten rapidly.

Table 2 compares county kindergarten programs offered in 1970-71. It shows kindergarten ADA as a percent of grade 1-6 ADA according to our usual six-way classifications of counties. Poor rural and poor urbanized rural counties had the highest proportion of kindergarten service while poor urban counties had the lowest.

Statewide kindergarten ADA is projected to increase from 43,407 in 1970-71 to about 96,700 in 1976-1977. Using the existing Florida pupil/teacher ratios, Table 3 shows that about $36.1 million additional state money for *operating* purposes will be required annually to fund these projected ADA. As our capital outlay sec-

TABLE 2

KINDERGARTEN ADA AS A PERCENT OF GRADES 1-6

	ADA – 1970-71		
	Kindergarten	Grades 1-6	K. as % of 1-6
Poor Rural	3,643	40,781	8.93
Poor Urbanized Rural	5,392	58,838	9.16
Poor Urban	5,042	164,188	3.07
Rich Rural	1,966	31,728	6.19
Rich Urbanized Rural	8,643	120,004	7.20
Rich Urban	18,721	283,470	6.60

tion demonstrates, there is a need for new kindergarten facilities in the range of $150 million.

Assumptions:

1. The ratio of ADA to I.U. will be the same in 1976-77 as it was in 1970-71
2. ADM is projected to be 104,000. Assuming ADA is 93 percent of ADM yields 96, 720

Instruction Unit Value

3. OCE money will increase to $7,670/I.U. in 1973-74 and increase four percent per year from 1973-74 to 1976-77.
4. The average value for salaries/I.U. will increase four percent per year.
5. Assumptions (3) and (4) yield an instruction unit value in 1976-77 of $7,136 for salaries and $8,296 for OCE, or a total unit value of $15,432.

TABLE 3

OPERATING FUNDS GENERATED FOR KINDERGARTEN FROM MFP

	ADA	Instruction Units (Includes STS & Supr.)	ADA/I.U.[1]	Value of Units Excluding CO & DS	Dollars Generated	$ Per ADA
1970-71	43,407	1,529	28.4	$10,782	$16,485,678	$380
1976-77	96,720	3,406	28.4	15,432	52,561,393	543
Required state money over 1971-1972					36,075,714	

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[1] The ADA/I.U. is relatively high compared to the basic program because districts have the option of offering half-day or full-day sessions. The present funding formula allows one instruction unit for each 25 pupils in full-day attendance and one instruction unit for a minimum of 40 pupils in half-day attendance.

SECTION X
FINANCING EMPLOYEE RETIREMENT

FINANCING RETIREMENT

Public School Employees Retirement System

Since December 1, 1970, all *new* employees of the public school systems in Florida have been required to participate in the consolidated Florida Retirement System (FRS). Before that date, instructional personnel participated in the Teacher Retirement System (TRS) and non-instructional personnel in the State and County Employee Retirement System (SCOERS). (However, non-instructional personnel in the State Department of Education and the Florida Education Association could join either TRS or SCOERS and some instructional personnel joined SCOERS).

There have been two periods since December 1, 1970, when employees could choose to transfer from TRS or SCOERS to FRS. Roughly 45 percent of those in TRS and 95 percent of those in SCOERS have transferred to FRS.

This year under TRS, employees contribute 6.25 percent of their gross salary; under SCOERS and FRS, they contribute 4 percent of their gross salary plus 5.2 percent of the first $9,000. The employee contribution is matched by the employer.

Figure 1 shows the contributions required of employees under the two formulas. Salaries less than $20,800 require a larger annual employee contribution under FRS than under TRS. The employer matching requirement is correspondingly greater in the consolidated system than in the TRS.

The historical growth in total employee contributions (and employer matching) can be traced to five sources:

1. Increase in the number of employees. There has been an 18.6 percent increase in the number of full-time instructional personnel since FY 1968. There has probably been a proportionate increase in the number of non-instructional personnel.
2. Increase in the salary level. The average annual salary of instructional personnel increased 22 percent between FY 1968 and FY 1971.
3. Changeovers from TRS to FRS. A large percentage of the roughly 35,000 transfers made the change during FY 1971. The greater cost of FRS increased the matching requirement.
4. Increases in the required social security contribution for personnel in SCOERS. From 4.8 percent to 5.2 percent of up to $7,800.
5. A "forgiveness" policy in FY'68 which permitted districts to match only up to total revenues received for that purpose.

School District Retirement Matching

School districts have been required to match employee contributions since 1968. Districts have received state aid for retirement matching of $500 per instructional unit. Table 1 shows that the difference between state contributions and local district expenditures for retirement matching has grown each year. In 1968 the state contributed about 89 percent of district retirement matching expenditures, while in 1972 the state portion had decreased to less than 50 percent.

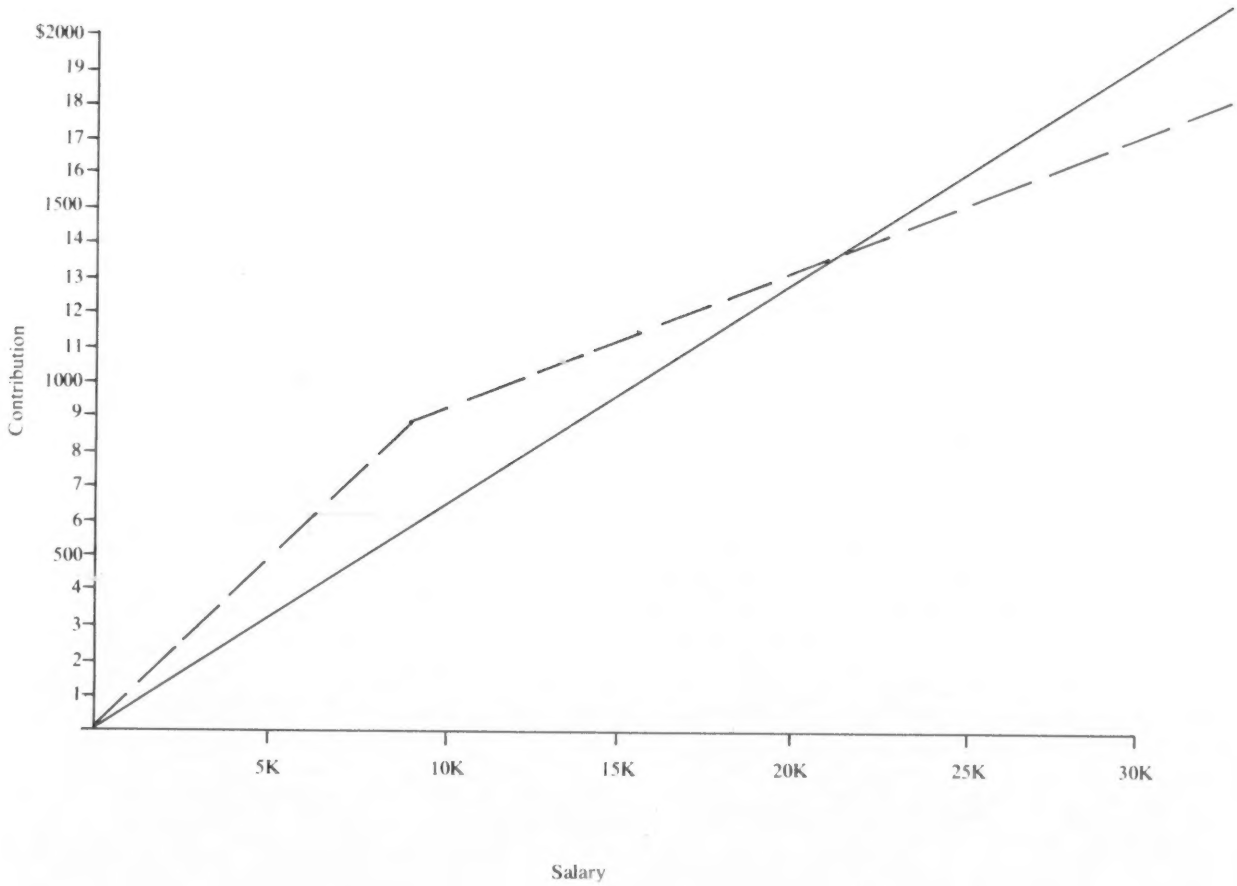
Table 1

FY	Total expenditures from operating funds for retirement matching	State contribution @ $500/IU (includes recalculation)	% of retirement paid by State
72	$67,246,837	$33,380,000*	49.6%
71	58,084,074	32,951,975	56.7%
70	49,337,889	32,078,805	65.0%
69	40,008,800	29,988,776	75.0%
68	31,066,962	27,592,270	88.9%

* Estimated

Table 2 shows district expenditures for retirement matching and state contributions in terms of per pupil in enrollment.

Figure 1



FRS: C = .045 + .0525* ≤ 9000

TRS: C = .06255

Employee Contributions Under Teacher Retirement
System (TRS) and Florida Retirement System (FRS)

Table 2

FY	District Contribution Per Pupil in Enrollment (K-12)	State Contribution Per Pupil in Enrollment (K-12)
72	$21.13	$20.82
71	15.93	20.89
70	11.12	20.68
69	6.74	20.18
68	2.44	19.33

Since 1968 district contributions per pupil have increased almost 900 percent, whereas state contributions have increased less than 8 percent. This minimal increase during the past five years in the state contribution has left the burden of matching the growth in employee contributions to the retirement fund on the local school districts.

Future Costs of Retirement Matching

Projection of the costs of retirement matching for Florida school districts is complicated by lack of data concerning:

1. the average contribution rate [at this time it is not known what percentages of instructional personnel are in the Teacher Retirement System (the TRS rate is 6.25 percent) and the Florida Retirement System (the FRS rate is 4 percent plus 5.2 percent of the first $9,000)]
2. the average salary level of non-instructional personnel (expenditure data for operations, maintenance, transportation, and food service include all outlays, not only salaries)

Despite this gap in the data, a fairly good projection of the costs of retirement matching can be made. First,

Let R = the average contribution rate for all school district employees in Florida,
S_a = the average salary of all employees,
I_p = the number of instructional personnel,
and N_p = the number of non-instructional personnel.

Then, $\text{Expenditure} = R(S_a \times I_p) + R(S_a \times N_p) = R_a S (I_p + N_p)$

We are distinguishing instructional and non-instructional personnel because they have changed in numbers at different rates during the past five years. We offer three projections of total retirement matching expenditures for the coming five years: high, low, and our best judgement. These are straight-line projections involving estimates of the average annual change during the five-year period.[1]

Expenditure per pupil
Expenditure base, 1971/1972: 41.95

Year	High	Best Estimate	Low
72/73	$46.46	45.74	44.56
73/74	51.46	49.88	47.34
74/75	57.00	54.39	50.29
75/76	63.13	59.31	53.42
76/77	69.92	64.67	56.75

Our enrollment projections are those provided by the research section of the State Department of Education for Florida.

Year	Projected Enrollment (K-12)
72/73	1,620,562
73/74	1,629,696
74/75	1,629,068
75/76	1,633,754
76/77	1,641,572

Total Expenditure for Retirement Matching

Year	High	Best Estimate	Low
72/73	$ 75,291,310	74,124,505	72,212,242
73/74	83,864,156	81,289,236	77,149,808
74/75	92,856,876	88,605,008	81,925,829
75/76	103,138,890	96,897,949	87,275,138
76/77	114,778,714	106,160,460	93,159,211

Figure 2 presents the high, low, and best estimates in graphic form (the relationships would be more easily grasped if semi-logorithmic graph paper were used).

Conclusions and Recommendations

Florida school district expenditures for retirement matching will continue to climb in the next five years. They will rise from the current level of $67 million to $100 million by 1975 or 1976. Using the State Department of Education Bureau of Finance's projections of instruction units, and applying the current state contribution rate of $500 per instruction unit, in 1976-1977 the state will contribute $37,904,000 and districts will contribute $68,256,000 for retirement matching (our best estimate).

We believe the state government of Florida should assume full responsibility for matching the retirement contributions of employees in school districts. It is clear this was the original intent of the Florida Legislature when it mandated retirement matching in fiscal year 1968 and provided districts nearly the full amount of the expenditure that year. The Legislature's recent action in consolidating all retirement systems into one Florida Retirement System with mandatory membership for all employees of school districts reinforces this proposition that funding and operation of the retirement system is a state responsibility.

Further, the property tax override now permitted school districts to fund the deficit in retirement costs

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[1] The complete mathematical derivations of these projections are available from the authors.

TOTAL EXPENDITURES BY SCHOOL DISTRICTS
FOR RETIREMENT MATCHING

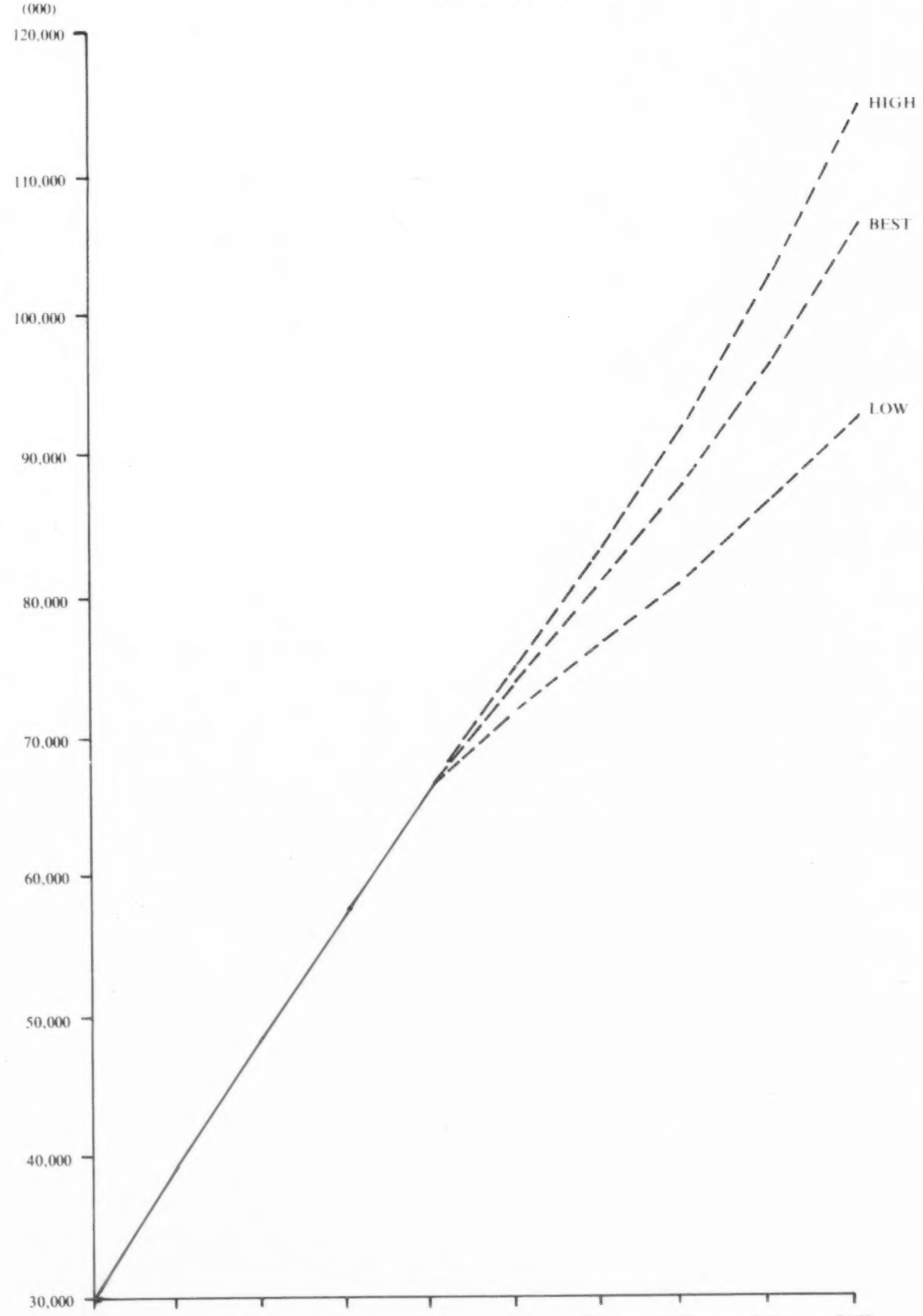

FIGURE 2

clearly discriminates against low-wealth communities by allowing wealthy districts to raise a sum of revenue for retirement matching at much lower tax rates than those required in poor districts. We believe this inequity should be corrected through full state assumption of retirement matching. If local voters turn down property tax overrides, the ten-mill local property tax cap would result in local districts' allocating more money to retirement at the expense of instructional programs. All but 9.8 percent of Florida's school children attend school in districts that are at or very near the ten-mill limit. The retirement trends we project will either result in increased local property taxes or forced reallocations of funds from instruction to retirement. The one solution is state assumption which is also congruent with our recommendations in transportation and construction.

SECTION XI
PROPERTY TAX ASSESSMENT IN FLORIDA

PROPERTY TAX ASSESSMENT IN FLORIDA

In recent years Florida has been confronted with an increasing controversy over property tax assessment. An assessment ratio program was begun in 1970 for two major reasons. Under the Minimum Foundation Program formula the state pays so much per instruction unit, but local property tax revenue of seven mills is deducted from the state payment. Consequently, it is to a school district's advantage to keep assessing low and thereby compel the state to pay a greater share of the cost of local school operation. Moreover, the degree of underassessment varied widely among the county assessment districts within the state. The state MFP equalization program could not operate precisely because actual property tax yields did not reflect true county tax capacity. Finally, the ten-mill cap on property taxes for schools means counties are unable to increase their tax yield from an under assessed base by increasing the tax rates. This situation has caused school finance experts to remark that the state aid programs are constructed on a base of "funny money."

The precise nature and procedures of the Florida ratio study have been the focus of property tax reform in Florida. While the current ratio study is an issue for the courts to decide, we would like to concentrate on the total reform of the overall property tax assessment system in Florida. A sound ratio study is only one element in strengthening state property tax administration. The current ratio study indicates, however, some substantial problems exist in the entire area of property tax assessment in Florida.

Florida has a tradition of joint state-local property tax administration and will probably continue under this pattern for the foreseeable future. While other states (Maryland) have moved toward complete centralization of property tax administration, Florida has not indicated any real interest in this pattern. Consequently, we will confine our comments to remolding the two-level system.

A general objective is efficient impartial administration of a tax that is unusually difficult to administer. Two general criteria are widely acclaimed.[1] First, assessed values of property should approximate full market values; that is, the assessed value should be approximately what a willing buyer would pay to a willing seller, both dealing at arm's length with no strings attached. Second, where property is not assessed at its full market value, at least all properties in a given class should be assessed at the same ratio of assessed to full value. Unfortunately, the current Florida ratio study tells us nothing about this latter criteria, nor does the state even gather the basic information on assessment among and within many classes (industrial, etc.). To achieve the above goals any state needs:

1. A single state agency professionally organized and equipped for the job, with adequate powers of supervision and regulation clearly defined by law. This state agency should be insulated from political influence of other state officials.
2. Completely professionalized assessment personnel at the state and local level with compensation and opportunity for advancement adequate to attract and hold well-qualified people.
3. A workable, efficient apportionment of assessment responsibilities between the state and local levels, with careful coordination of assessment standards and procedures.

Professionalization of Personnel

Several study groups including the Advisory Commission on Intergovernmental Relations (ACIR) have strongly urged the end of elected local assessors that are used in Florida. As ACIR observed:

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[1] H. Thomas James, "Qualitative Indices of Property Tax Administration" in *Compact*, February, 1968, p. 12.

> Local governments are accustomed to employing trained accountants, engineers, health officers, social workers, and school teachers but they seem willing to elect as assessor any resident citizen who is old enough to vote and does not have a criminal record, and then pay him less than the janitor.[2]

ACIR recommends the following seven steps toward professionalization of assessors—none of these are implemented in Florida. The study team strongly urges their adoption in Florida.

1. All taxable property in the state should be appraised for taxation only by appraisers certified as to qualifications on the basis of examination by a public agency authorized to perform this function.
2. All assessors should be appointed to office, but with eligibility for appointment based on state certification as to qualifications.
3. There should be no requirement of prior residence in the assessment district for appointment to the office of assessor.
4. Assessors should be appointed by the chief executives or executive boards of local governments when assessment districts are coextensive with such governments, and by the legally constituted governing agencies of multi-county districts.
5. The state agency authorized to supervise property tax administration should be empowered to establish the professional qualifications of assessors and appraisers and certify candidates as to their fitness for employment on the basis of examination given by it or of examinations satisfactory to it given by a state or local personnel agency.
6. The state supervisory agency should be empowered to prescribe and enforce minimum professional staffing requirements in all local assessment districts, and also to contract with local districts for the provision of part-time technical personnel.
7. To avoid obstruction to the local recruitment and retention of competent professional personnel, the state legislatures should not set, or place limits on, salaries paid certified local assessors and appraisers.

Effective State Supervision and Coordination

The key to uniformity of assessment on a statewide basic is a capable central supervisory agency with appropriate powers and facilities and an insulation from political or other considerations that impede aggressive implementation. Florida needs to do more then attempt to patch up mistakes in the original job of local assessing through such devices as ratio studies. The top priority needs to be reasonable uniformity of assessment among counties and within counties in the primary stage. The state supervisory agency must have the authority to issue orders and obtain compliance. While Florida state government does have considerable statutory supervisory and standard-setting authority, the implementation of this authority has been spotty and in some ways non-existent. It is possible that county assessors can influence the Legislature or Cabinet to cut back the supervisory zeal of the Department of Revenue.

Arizona established an independent Department of Property Valuation with a Director who has the following powers that either do not exist in Florida (2,3,4) or are only sporadically implemented at best:

1. Adoption of standard appraisal methods and techniques for use by the Department and county assessors in determining the valuation of property.
2. Require the use by county assessors of such data processing system as the State Director may prescribe.
3. State Director may request the Attorney General to initiate a mandamus action against any assessor who fails to follow any regulation, rule, order, or direction of the Director.
4. The State Director may contest any individual or class of proposed valuations before the State Board of Property Tax Appeals.

Each Arizona Assessor's Office is provided with a complete set of manuals and an Assessor's Handbook so that he may conform with the statewide uniformity requirements. The State Department of Property Valuation has also provided a uniform parcel numbering and parcel mapping system along with uniform tax area code maps and uniform procedures for handling exemptions under Arizona statutes. Compared to the nationally recognized standards set by Arizona, Florida provides very little money for local mapping. Moreover, Florida is not exercising nearly enough oversight to discover whether the county assessors actually use the state manuals in making their decisions.

Arizona statutes provide that no assessor may establish or change any valuation without approval by the Department of Property Valuation. Florida state officials can only refuse to certify the whole county roll.

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[2] Advisory Commission on Intergovernmental Relations, *The Role of the States in Strengthening the Property Tax*, Volume I (GPO. Washington, D.C. 1963).

This is such a blunt tool that it has not been used. If the Arizona Department does not disapprove a requested local assessment within 20 days of receipt, approval is assumed, and the county assessor places the new value on the tax roll. Consequently, the state reviews local assessment concurrently *with* the work of local assessors. Florida's ratio studies are always a year behind, and the the county assessors can argue (at times with justification) that they have changed their practices.

The Arizona system is preferable because it provides a *direct* adjustment for underassessment or nonuniform assessment rather than an *indirect* deduction of state aid for education. In Florida, many counties would rather lose state education aid than adjust assessments. The Arizona system enables the state to increase assessments in subclasses of property directly. Florida does not even have information within counties on many classes of property, including industrial, commercial, and residential.

Electronic data processing equipment is used extensively wherever possible in Arizona with the state handling data processing for 11 of the 14 counties. Less than half of Florida's counties have sophisticated automated equipment. In Arizona current sales prices are stored in the computer and any deviations below 80 percent or above 96 percent are noted by the computer. The County Assessor is provided with a printout so that he can review and update appraisals to bring his tax roll into conformity with the standard. Florida is not even close to having this capacity.

The provision of adequate assessing tools needs to be reinforced by instruction and assistance in their use. Florida's state government should have a major role in pre-entry and in-service training of assessors. The state agency needs an adequate number of staff technicians and appraisal specialists who can supervise local mapping and reappraisal of difficult properties. The existing quality and number of staff in the Florida Department of Revenue should be reviewed carefully to see if upgrading and increase in staff is needed. Florida does *not* provide county assessors with either financial assistance to purchase equipment, etc. or require adequate in-service training. In-service training is voluntary for Florida's county assessors. As ACIR notes:

> There is no satisfactory substitute for the continuous service training provided by competent, well-equipped state supervisory agencies through provision of tools, personal instruction in their use, collaboration in solving difficult assessment problems, guidance in measuring and analyzing assessment performance and otherwise broadening the local assessor's range of professional knowledge.
>
> Desirably, the educational equipment for an appraiser should include, in addition to the broad background of a college education, a year's internship with specialized instruction, supervised field assignments, and periodic examinations, which should carry maintenance pay and good assurance of a position upon successful completion of training.[3]

EQUALIZATION

Equalization of assessment is a result of the continuous process discussed above of state supervision and cooperation with local assessors. The State of Florida needs to issue formal orders for adjustments to eliminate inequities within and among classes of property and among the various areas of a county (intra-county equalization). We have recommended in other parts of this report that the state pay a larger share of total school costs. This increased state assumption of school costs must be linked to an increased state role in property tax assessment and regulation. Withholding of state school aid for low or inequitable assessment does not "make the punishment fit the crime." Some possible direct remedies are:

1. State can order or institute reassessment of property within counties.
2. State can raise tax rate above the ten-mill cap if counties continually underassess.
3. State can take over county assessment for a specified period of time. State takeover could be triggered by a) failure to maintain adequate tax maps and record system, b) failure to meet personnel requirements, and c) assessments disclosing an index of inequality clearly in excess of a specified level of tolerance.

A school equalization program can be implemented properly only if the figures on county assessed valuation are valid and reliable.

This latter point brings us to the much debated Florida issue of ratio studies. The study team has limited experience in the details of ratio studies. ACIR, however, has examined the proper standards for ratio studies and has suggested the characteristics of "a compromise between the ideal program and a cheap program." Their recommended standards may be summarized as follows:

1. The program should be designed under the direction of a professionally competent statistician.
2. The assessments on each local roll should be classified into at least 10 or 12 categories, by use types and to some extent by assessed value. A separate

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[3] ACIR, *op. cit.*, pp. 20-21.

market value estimate should be derived for each class of property by expanding the sample for the class.

3. Real property sales occurring for a period of time after assessed values have been fixed should be fully recorded in small jurisdictions and sampled in large jurisdictions. If the time interval between the fixing of assessed values by the assessor and the need for assessment-level findings is short, the market value for the preceding year can be found and carefully trended.
4. Parties to sales considered for use in the survey should be sent questionaires concerning terms of sales, reliability of sales prices as evidence of market value, and exact nature of transferred properties; to be followed up by a second questionnaire or telephone or personal interview. (It is more important to do a good research job on a small number of sales than a superficial job on a large number.)
5. In assessed-value categories that contribute materially to the total assessed value, but are represented by few or no acceptable sales, appraisals should be used either in lieu of, or to supplement, sales. The appraisal subjects should be randomly selected, and include personal property as well as real property.
6. The market values, whether derived from sales prices or from appraised values, should be matched with assessed values fixed prior to the sales dates and prior to the random selection of properties for appraisal. A ratio of assessed value to market value should be computed for each matched pair, and either the median ratio of the median market value or the median assessed value should be ascertained for each of the classes into which assessments have been grouped. From these medians an estimate of the total market values for all groups may then be compared with the total assessed value to derive a measure of the jurisdiction's assessment level.

States that are making regular use of scientific assessment ratio studies recognize them as an indispensable factfinding tool without which reliable equalization of assessments and effective supervision of assessing would not be feasible. For this reason the integrity of these studies must be safeguarded. This is a tool only for those agencies that are prepared to use it skillfully and judiciously.[4]

It is obvious that Florida's ratio study does not include many of these recommended components. In our view the amount of state money allocated for ratio studies must be increased substantially.

Exemptions

A recent study of exemptions indicated that up to one-third of the taxable property in the United States escapes taxation. Many exemptions have become permanent fixtures that escape regular scrutiny by state and local governments. Given the large amount of exempt property in Florida, an extensive study and reconsideration of exemption policies would be useful. Whenever property is exempted from tax rolls the potential for raising revenue is reduced and other properties must assume the burden.

Concluding Comments

The recent ratio study alerts us to the fact that there are probably substantial problems in Florida. Increased state school aid and equalization require a sound state-local property tax assessment system. There are some important gaps in the state's authority to supervise local assessment. But the existing authority could also be used more aggressively and implemented more completely. In our view, broad scale reform needs to be considered starting with a reconsideration of the administrative and political relationship of a state assessment agency to the Florida Cabinet and Legislature. The standards recommended by the Advisory Commission on Intergovernmental Relations form an excellent basis for strengthening Florida's property tax administration. The state systems in Arizona and Oregon could serve as very useful models for Florida to emulate. Florida has limited local discretion in property tax rates through the ten-mill cap. It is inconsistent to permit wide ranges in effective or actual property tax rates among counties because of differences in county assessment practices, competence, and standards.

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[4] ACIR, *op. cit.*, p. 50.

SECTION XII
SOME REVENUE CONSIDERATIONS

SOME REVENUE CONSIDERATIONS

Introduction

Our analysis of revenue for schools in Florida indicates that, as in the expenditure analysis, some of the key problems causing inequities in other states are not present. For instance, the problem of wide disparities in local property taxes found in other states is not present in Florida. In many other states the same house will be taxed three times higher in some school districts than in others. According to the 1973-74 annual district budgets, all but 23 counties are at the ten-mill property tax cap and two of these, Palm Beach and Volusia, are at 9.75 and 9.9 respectively. Excluding Palm Beach and Volusia the number of pupils in average daily attendance in 1970-71 in the remaining 21 counties levying below ten mills was 125,905, or only 9.8 percent of the total state ADA in grades 1-12 of 1,290,007.[1] Consequently, there is no need to explore schemes of leveling school districts up or down to some state median tax as is the case in most other states.[2] The issue of equalization of tax burden among counties focuses in Florida on property tax assessment discussed in a prior section. As the following table indicates, Florida's ten-mill cap results in a relatively low local share of total education costs and a 39th ranking in local public school revenue as a percent of state and local school revenue.

This lack of reliance on the local tax base results in considerably less inequality in educational expenditures than is found in most states. It is the variations in tax base between school districts with high assessed property values and low assessed property values that causes the tremendous expenditure differences in other states. We have made several recommendations, however, to increase substantially the state's contribution to public education in such areas as construction, transportation, compensatory education, etc. Along with these proposals for new state money, however, must come some analysis of how to provide the necessary finances. Our proposals for increased state assumption of total school expenditures will move Florida even closer to placing the wealth of the state behind each child and mitigating the importance of each county's property tax wealth.

The Florida Surplus

Florida is in the enviable position of having a substantial state surplus that is projected to continue. Moreover, the advent of federal revenue sharing will add over $50 million for each of the next five years. Since education expenditures (at all levels) dominate the current general revenue budget, it is likely that education can expect a large share of this surplus.

As these charts indicate, education absorbs 68.33 percent of the total state general revenue; the next largest expenditure is health with only 8 percent. These figures are less noteworthy, however, when one realizes general revenue provides less than 50 percent of total state expenditures. Trust funds in Florida are particularly large, and these are primarily devoted to programs other than education.

Florida does not have detailed projections of future revenues and expenditures assuming there are no new large programs started. For instance, the federal government's tax system will probably not generate sufficient revenues at full employment to keep pace with built-in and uncontrollable cost increases of existing programs, much less fund large new initiatives.[3] The

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[1] These counties and their respective operating millage levies are: Baker, 9.3; Bay, 8.1; Calhoun, 8.0; Flagler, 8.5; Franklin, 7.15; Gilchrist, 8.0; Glades, 8.02; Hardee, 9.6; Highlands, 9.1; Holmes, 9.0; Jackson, 7.0; Jefferson, 9.0; Layfayette, 7.0; Liberty, 6.0; Madison, 8.0; Monroe, 8.4; Osceola, 8.83; Polk, 8.471; St. Johns, 9.12; Taylor, 9.0; and Union, 8.5.

[2] See Volume I of the report of Fleischmann Commission in New York.

[3] See Charles Schultze et. al., *Setting Priorities for the 1973 Budget* (Washington: Brookings, 1972).

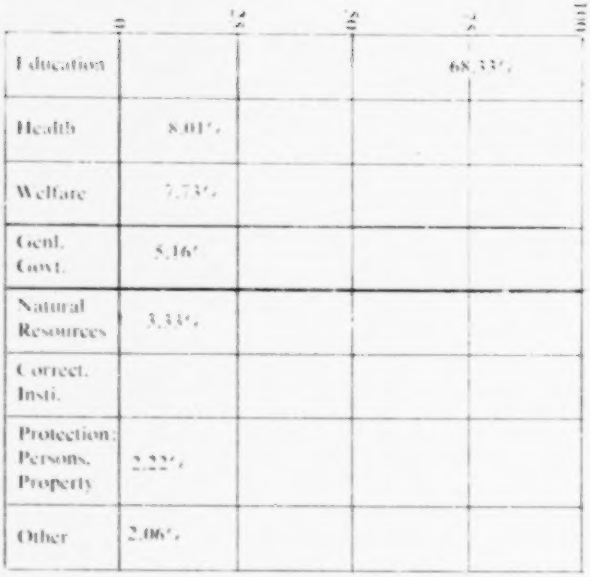
TABLE I

LOCAL PUBLIC-SCHOOL REVENUE AS PERCENT OF STATE AND LOCAL SCHOOL REVENUE, 1970-71

UNITED STATES		55.9
1.	New Hampshire	90.0
2.	South Dakota	83.0
3.	Nebraska	81.1
4.	Oregon	79.2
5.	Massachusetts	76.9
6.	Montana	73.9
7.	Connecticut	73.1
8.	New Jersey	72.8
9.	South Dakota	71.9
10.	Iowa	69.9
11.	Ohio	69.8
12.	Wisconsin	69.8
13.	Colorado	67.3
14.	Kansas	66.8
15.	Wyoming	66.7
16.	Indiana	66.2
17.	Maine	65.3
18.	Vermont	65.2
19.	Missouri	64.8
20.	California	62.9
21.	Maryland	62.6
22.	Rhode Island	61.2
23.	Virginia	60.6
24.	Nevada	60.5
25.	Illinois	59.6
26.	Idaho	58.4
27.	Minnesota	54.5
28.	Michigan	52.8
29.	Oklahoma	51.8
30.	Arizona	51.7
31.	Pennsylvania	50.8
32.	New York	49.9
33.	Tennessee	46.2
34.	Arkansas	45.4
35.	Texas	45.3
36.	West Virginia	44.4
37.	Utah	42.1
38.	Washington	40.0
39.	**Florida**	**38.3**
40.	Kentucky	36.5
41.	Georgia	35.5
42.	Mississippi	32.5
43.	Louisiana	32.4
44.	South Carolina	29.1
45.	Alabama	25.4
46.	New Mexico	24.0
47.	Delaware	23.4
48.	North Carolina	22.1
49.	Alaska	15.6
50.	Hawaii	3.2

Source: National Education Association, Research Division. Estimates of School Statistics, 1970-71. Research Report 1970-R15. Washington, D.C.: The Association, 1970, p. 35.

Florida projections we have seen, however, indicate it may be possible to fund our recommendations with the projected surplus in current and future years. The projection of pupil enrollment is for immediate decreases in elementary school pupils which will make itself felt in the higher grades after the middle of the decade. The projection for 1980 is for grades 1-12 to remain almost level with some decrease in the elementary grades.



1971-72 EXPENDITURES FROM THE GENERAL REVENUE FUND

Education	$ 915,315,258.43
Hospitals, Health and Sanitation	107,358,299.60
Public Welfare	103,523,743.06
General Government	69,160,957.32
Natural Resources	44,569,819.52
Correctional Institutions	42,376,220.11
Protection to Persons & Property	29,671,786.33
Retirements and Pensions	1,342,396.86
Other	26,168,634.37
TOTAL	$1,339,487,115.60

The Official Revenue Estimating Conference for Florida meets on January 15, 1973, which is too late for the purpose of our interim report. We did ask the Florida Bureau of the Budget to project revenue and expenditures based upon current law and their projection of future economic conditions. The Table II projection below, which does not include the K-12 Program, provided for the continuation of current programs and activities taking into account known commitments, inflation, work load, and salary requirements. Note these projections are only for the General Revenue Fund and omit over half the revenue sources. They do not include trust funds which include education retirement matching of about $34 million in 1970-71 or capital outlay from license tag sales of about $26.5 million in 1970-71. As we have stressed trust funds are very large and are also currently running substantial surpluses. All of these revenue sources combined yield a surplus for 1972-73 in the $275-300 million range with the trust funds accounting for a significant share of the surplus.

TABLE II

GENERAL REVENUE FUND
(Millions of Dollars)

	Est. 1972-73	Projection 1973-74	1974-75	1975-76	1976-77	1977-78	1978-79
	$	$	$	$	$	$	$
Funds Available:							
Balance Forward	157.9						
Revenue Receipts (See Attached)	1725.0	1841.0	2002.4	2173.3	2356.7	2558.9	2774.0
Federal Revenue Sharing	63.1	54.5	56.5	58.0	44.1	(?)	(?)
Reversion of Old Appropriations	.8	1.0	1.1	1.1	1.2	1.3	1.4
Total Available	1946.8	1896.5	2060.0	2232.4	2402.0	2560.2	2775.4
Appropriations and Expenditures:							
State Operations	698.7	780.6	831.7	910.5	969.5	1045.9	1145.0
Aid to Counties (Less K-12 Program)	144.7	207.3	227.9	249.2	272.2	296.5	320.2
Fixed Capital Outlay	86.6	75.8	82.2	91.8	100.8	110.4	121.0
Sub-Total	930.0	1063.7	1141.8	1251.5	1342.5	1452.8	1586.2
Other Requirements	100.0	25.2	24.7	24.0	23.3	22.6	21.9
K-12 Program	740.9 (a)	? (a)	? (a)	? (a)	? (a)	? (a)	? (a)
Total	1770.9	1088.9	1166.5	1275.5	1365.8	1475.4	1608.1
Balance	175.9	807.6	893.5	956.9	1036.2	1084.8	1167.3

Note (a): Does not include local Ad Valorem Property Tax which is currently estimated to be $460,000,000.

Prepared by the Bureau of Budget, Department of Administration 12/8/72.

These rough figures for the general revenue fund indicate, when combined with the trust funds, a possibility that our recommendations could be funded without new or increased state taxes. We have no way to estimate trust funds. Two other unknown figures also should be considered. First the required local contribution for public education could increase substantially as Florida approaches 100 percent of just value and the building boom continues in part of the state. Second, sales tax revenue in Florida has risen in recent years at a faster pace than projected. Appendix D includes our prediction of assessed and equalized valuations for each county. It shows an increase in equalized assessed value from $52.22 billion in 1972 to $63.78 billion in 1976. Some of this can be used for schools and redistributed from rich to poor counties. At this point we have no way of precisely estimating how much.

Given the large number of unknown and unknowable components of the overall revenue and expenditure picture for Florida, we see no necessity to recommend new taxes to fund our recommendations. Obviously, the substantial state surplus is the key factor in this decision. The table below presents all the revenue sources and expenditures of Florida.

Florida's Governmental Finance in a National Context

A comparison of Florida's financial wealth and effort with the nation demonstrates there is considerable latitude and unutilized capacity for increasing educational expenditures without placing inordinate burdens on Florida's taxpayers. In general, Florida is a state of contrasts with wealth per child substantially *above* the national average but many disadvantaged children from low-income families. It is especially noteworthy that Florida ranks 14th in the nation in personal income per child of school age (and first in the Southeast).

This wealth per child results from Florida's having the lowest ratio of school-age children to adults of any state. (See Table 2 which follows.) According to the 1970 census, 14.5 percent of Florida's population (985,000 residents) is 65 years of age or older. This is the largest percentage of this age group in any state, almost half again as large as the national average of 9.9 percent.

AN OVERVIEW OF FLORIDA'S CURRENT TAXES

Summary of Receipts, Disbursements, and Balances for the Fiscal Year Ended June 30, 1972

RECEIPTS

FROM STATE TAXATION:	
Sales and Use Tax	$ 875,767,558.57
Gasoline Tax	287,981,552.93
Beverage Tax and Licenses	150,273,918.09
Motor Vehicle and Mobile Home Licenses	133,632,098.07
Racing Fees, Licenses, and Taxes	61,610,335.35
Cigarette Tax	146,287,591.71
Unemployment Compensation Tax	49,613,103.03
*Intangible Tax	99,813,957.34
General Inspection Fees, Licenses, and Taxes	8,832,183.68
Citrus Inspection Fees	6,383,226.09
Insurance Premium Tax	39,864,426.07
Documentary Stamp Tax	58,595,157.12
Department of Citrus Fees and Taxes	18,113,090.96
Estate Taxes	31,341,393.45
Utilities Tax	23,967,801.05
Hunting and Fishing Licenses	4,535,276.13
Drivers Licenses and Fees	14,651,912.78
Motor Vehicle Inspection Fees	1,967,740.30
Auto Title and Lien Fees	6,669,847.76
Occupational Licenses	3,982,653.22
Workmen's Compensation Tax	3,805,721.85
Auto Road Tax (Common Carriers)	1,363,935.50
Motor Vehicle Special Fuel Tax	18,908,198.99
Department of State Fees and Taxes	5,233,366.05
Capital Stock Tax	3,043,052.93
Corporation Privilege Tax	10,426,837.68
Corporation Income Tax	27,873,659.44
Treasurer–Other Fees, Licenses, and Taxes	2,168,115.68
Other Fees, Licenses, and Taxes	56,002,745.96
TOTAL TAXES	**$2,152,710,457.78**

*(Two years collections due to statutory change)

AIDS AND DONATIONS:	
Counties and Cities	$ 15,890,029.37
U. S. Government	626,904,223.57
Other	12,566,123.19
TOTAL AIDS AND DONATIONS	**$ 655,360,376.13**
MISCELLANEOUS REVENUE	**$ 148,354,463.67**
EARNINGS ON INVESTMENTS AND DEPOSITS	**$ 77,310,535.01**
TOTAL DIRECT REVENUE	**$3,033,735,832.59**
COLLECTIONS FOR RETIREMENT BENEFITS	**$ 381,242,112.58**
NON–RECURRING RECEIPTS:	
Land Sales or Leases	$ 3,319,405.31
Sale of Investments	417,241,324.00
Sale of Revenue Certificates:	
County Schools	7,155,000.00
Other	112,482,672.77
U. C. Payments from Federal Trust Fund	47,865,000.00
Collections for Internal Revenue	77,093,896.52
Service Charges to General Revenue	12,347,548.32
Other Non-Recurring Receipts	83,058,246.17
TOTAL NON–RECURRING RECEIPTS	**$ 760,563,093.09**
TOTAL DIRECT AND OTHER REVENUE	**$4,175,541,038.26**
INTER-FUND TRANSFERS AND REFUNDS	**$ 870,093,182.44**
TOTAL RECEIPTS	**$5,045,634,220.70**
BALANCE JULY 1, 1971	**$ 184,070,698.38**
TOTAL RECEIPTS AND BALANCE	**$5,229,704,919.08**

DISBURSEMENTS

OPERATING EXPENSES:	
General Government	$ 108,828,710.65
Protection to Persons and Property	52,160,774.79
Hospitals, Health and Sanitation	136,181,351.65
Development and Conservation of Natural Resources	99,884,549.55
Highways	367,823,388.91
Public Welfare:	
Aid to Old Age, Blind, Dependent Children, Disabled, and Hospitalization	245,095,879.40
Unemployment Compensation Benefits	54,520,759.17
Other Aids and Administration	106,646,558.25
Education:	
State Universities	321,480,815.82
Other Education	83,327,992.67
Parks, Monuments, and Memorials	6,965,118.70
Correctional Institutions	58,370,523.04
Retirements, Pensions, and Relief Acts	66,502,249.54
TOTAL OPERATING EXPENSES	**$1,707,788,672.14**
AID TO CITIES:	
Cigarette Taxes	$ 81,611,475.44
Firemen's Relief and Pension Fund	2,470,471.99
Auto Road Tax (Common Carrier)	34,850.00
Municipal Police Officers Pension Fund	3,896,975.65
8th Cent Motor Fuel Tax	12,791,621.74
Beverage Licenses	2,704,260.78
Other	168,556.78
TOTAL AID TO CITIES	**$ 103,678,212.38**
AID TO COUNTIES:	
Oil and Gas Production Tax	$ 201,179.34
Insurance Agents County License Tax	314,215.20
Mosquito Control Appropriation	2,475,000.00
State Racing Funds	29,915,500.00
Beverage Licenses	2,382,736.80
Cigarette Taxes	4,965,581.28
*Minimum Foundation Program:	
Schools (Includes Community Colleges) *($15,656,466.30 Debt Service not included)	745,491,989.36
State Board of Administration:	
2 Cents Gas Tax	73,702,626.22
2 Cents Motor Fuel Tax	4,777,784.43
Auto Road Tax (Common Carrier)	1,250,991.72
7th Cent Gas Tax:	
80% to D.O.T. for Counties– ($7,026,977.98 Transfer)	
Direct to Counties	29,373,061.11
7th Cent Motor Fuel Tax:	
80% to D.O.T. for Counties– ($420,065.06 Transfer)	
Direct to Counties	1,941,256.16
8th Cent Motor Fuel Tax:	
Direct to Counties	7,241,761.21
Other County Aids	43,637,880.65
Federal Sources:	
Aids, Grants, and Donations	94,449,861.70
TOTAL AID TO COUNTIES	**$1,042,121,425.18**
INVESTMENTS	**$ 757,816,124.06**
COUNTY AND OTHER DEBT SERVICE	**$ 38,790,415.42**
DISTRIBUTIONS TO U. S. TREASURER	**$ 281,230,808.38**
INTER-FUND TRANSFERS AND REFUNDS	**$ 880,793,856.77**
TOTAL DISBURSEMENTS	**$4,812,219,514.33**
BALANCE JUNE 30, 1972	**$ 417,485,404.75**
TOTAL DISBURSEMENTS AND BALANCE	**$5,229,704,919.08**

TABLE 1.

PERSONAL INCOME PER CHILD OF SCHOOL AGE, 1970

Southeastern States Rank	State	Income	National Rank
1	**Florida**	**$15,567**	**14**
2	Virginia	13,736	28
3	Georgia	12,111	35
4	North Carolina	11,877	37
5	Tennessee	11,798	38
6	West Virginia	11,558	39
7	Kentucky	11,553	40
8	Louisiana	10,325	45
9	Arkansas	10,240	46
10	Alabama	10,220	47
11	South Carolina	9,995	48
12	Mississippi	8,354	50
	United States	15,063	

A national comparison of Florida's income per child with school expenditures per pupil and tax effort yields the following relationships as of 1970:

	Florida	**U.S. Average**	**Compared to U.S., Florida Is:**
Income per Child	$15,567	$15,063	+504
Per Pupil Revenue for Schools	962	1,094	−132
Average Effective Tax Rate on Residential Property	1.41	1.98	−.57
State and Local Tax Collections as Percent of Personal Income	9.4	10.9	−1.5

These figures show that Florida has considerably lower property taxes and total state-local tax rates than the nation. Moreover, Florida's wealth per child is much higher than the nation, but its public elementary and secondary school expenditures lag considerably behind the nation. If Florida spent the national average for schools for each pupil it would spend $182.54 million more. Compared to the Southeast as well as to the nation Florida is a low tax, low effort state as measured by personal income.

TABLE 2

ESTIMATED SCHOOL-AGE POPULATION AS PERCENT OF TOTAL RESIDENT POPULATION, 1970

	UNITED STATES	26.5
1.	New Mexico	32.1
2.	Mississippi	31.6
3.	Alaska	31.2
4.	Utah	30.5
5.	Louisiana	30.2
	South Carolina	30.2
7.	Hawaii	29.5
8.	Idaho	29.1
9.	North Dakota	28.9
10.	South Dakota	28.8
11.	Alabama	28.5
	Texas	28.5
13.	Georgia	28.2
14.	Arizona	28.0
15.	Arkansas	27.8
	Michigan	27.8
	Montana	27.8
18.	North Carolina	27.7
	Wyoming	27.7
20.	Delaware	27.6
	Kansas	27.6
22.	Minnesota	27.5
23.	Ohio	27.2
24.	Kentucky	27.1
25.	Virginia	27.0
26.	Iowa	26.8
	Tennessee	26.8
28.	Indiana	26.7
	West Virginia	26.7
30.	Nebraska	26.5
31.	Wisconsin	26.5
32.	Colorado	26.4
33.	Vermont	26.3
34.	Maine	26.2
35.	Illinois	26.1
	Maryland	26.1
	Nevada	26.1
	Washington	26.1
39.	Missouri	25.8
40.	Oklahoma	25.7
41.	New Hampshire	25.6
42.	California	25.5
43.	Connecticut	25.3
	Oregon	25.3
45.	New Jersey	25.1
46.	Pennsylvania	24.9
47.	New York	24.5
48.	Massachusetts	24.2
49.	Rhode Island	24.1
50.	**Florida**	**24.0**

Source: National Education Association, Research Division. Estimates of School Statistics, 1970-71. Research Report 1970-R15. Washington, D.C.: The Association, 1970. p. 27.

This relatively low effort, low tax pattern in education is reflective of Florida's total governmental spending. For instance, Florida ranks 45th in per capita expenditures for public welfare, 41st in per capital total expenditures for all state and local government and $118.74 per person less than the national average of per capital expenditures for state/local government services. Education dominates the Florida spending priorities. It absorbs 68.3 percent of total state expenditures. The next closest item is health which takes only 8 percent of the total state revenue.

The need for above-national-average expenditures by Florida is indicated by the large number of disadvantaged children. Nearly 60 percent of Florida's labor force is employed in the four lowest paying industries in the U.S. (agriculture, retail trade, service, and government).[4] The tables below display the large number of low income households in Florida. The Florida Department of Commerce concluded almost one out of three families in "wealthy" Dade, Broward, and Palm Beach are living below poverty level incomes.[5] The outlook in the poor counties is even worse, as the Department of Commerce stressed:

> Not only does Florida have a large number of counties with low per capita income, but some counties are actually losing income, something which doesn't happen in a healthy economy. Eighteen Florida counties actually lost per capita income between 1968 and 1969 . . . Not only do most Florida counties have low per capita incomes, but the problem is compounded by the fact that most Floridians are not increasing their income at a rate equal to the rest of the nation and, therefore, are falling further behind in their relative income positions.[6]

Florida's pattern of education expenditures *does not* reflect this need to have high educational services given its large number of disadvantaged children. Florida ranks 32nd in the nation in pupils per teacher and significantly below the national average.

Florida also lags badly in percent increase in instructional staff salaries.

This trend indicates a lower priority for teacher salary increases by Florida state officials than is found in the rest of the Southeast. As other parts of the Citizens' Committee work demonstrate, we have no valid data comparing Florida with national school outputs (such as achievement in basic skills). We have presented comparative data on inputs of teachers, revenues, and overall expenditure effort, but not what Florida children learn. While the unadjusted statistics indicate Florida school attainment lags behind the nation, this is to be expected given the inordinately large numbers of disadvantaged children documented above.

In short, we have no way to control for the interstate differences in the social-economic background of Florida's children compared to national averages or other states. Other recommendations of the Citizens' Committee would establish procedures to change this situation, such as giving the National Assessment tests to a sample of Florida children. Our analysis above focuses on the equity issue of resource efforts in Florida compared to what might be expected given its relative (national) economic wealth and educational needs.[7] The table below includes what other states spend (as of 1970-171) with wealth per child and per capita close to Florida.

In sum, Florida's overall picture of taxation and public services supports devoting its current and projected revenue surplus for increased public programs including education.

Property Tax in Florida

In a recent national opinion survey the Advisory Commission on Intergovernmental Relations found the property tax is by far the most unpopular of all major revenue producers. When asked, "Which tax do you think is the fairest?", the national response placed the property tax at the bottom of the list.[8]

	Percent of Total U.S. Public
1. Federal income tax	36
2. State sales tax	33
3. State income	11
4. Local property tax	7
5. Don't know	13

When asked, "Which do you think is the worst tax; that is, the least fair?", the property tax topped the list.

1. Local property tax	45
2. Federal income tax	19
3. State income	13
4. State sales	13
5. Don't know	10

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[4] See Florida Department of Commerce. *Florida in the Seventies* (Tallahassee, 1971).

[5] Florida Department of Commerce. *op. cit.*, p. 20.

[6] *Ibid.*, p. 17.

[7] For an analysis of Florida's estimated revenue capacity see Advisory Commission on Intergovernmental Relations, *Measuring the Fiscal Capacity and Effort of State and Local Areas* (Washington, 1971). This study shows Florida has considerable unutilized capacity compared to other states.

[8] ACIR, *Property Tax Relief and Reform*, preliminary draft, Sept. 14, 1972.

TABLE 3.

TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS IN 1970-71 AS PERCENT OF PERSONAL INCOME IN 1970

Southeastern States Rank	State	Percent	National Rank
1	Louisiana	5.5%	7
2	Mississippi	5.3	13
3	South Carolina	5.0	20
4	Virginia	4.7	25
4	West Virginia	4.7	25
6	Arkansas	4.5	31
6	Georgia	4.5	31
8	**Florida**	**4.4**	**34**
8	North Carolina	4.4	34
8	Tennessee	4.4	34
11	Kentucky	4.2	41
12	Alabama	4.0	46
	United States	4.6	

TABLE 4.

PER-CAPITA TOTAL GENERAL EXPENDITURES OF STATE AND LOCAL GOVERNMENTS, 1969-70

Southeastern States Rank	States	Revenue	National Rank
1	Louisiana	$564.87	33
2	West Virginia	558.16	34
3	Georgia	547.00	37
4	Kentucky	534.10	40
5	**Florida**	**527.57**	**41**
6	Mississippi	523.59	42
7	Virginia	521.83	43
8	Alabama	504.76	45
9	Tennessee	497.28	47
10	Arkansas	473.12	48
11	North Carolina	464.35	49
12	South Carolina	456.80	50
	United States	646.31	

TABLE 5.

PERCENT OF HOUSEHOLDS WITH CASH INCOMES UNDER $3,000 IN 1970

Southeastern States Rank	State	Percent	National Rank
1	Virginia	19.5%	33
2	**Florida**	**21.5**	**37**
3	Georgia	21.7	39
4	North Carolina	21.8	40
5	Louisiana	23.6	42
6	South Carolina	24.8	43
7	Tennessee	25.2	44
8	Kentucky	25.6	45
9	West Virginia	25.8	46
10	Alabama	27.2	48
11	Arkansas	29.9	49
12	Mississippi	31.8	50
	United States	16.9	

TABLE 6.

PERCENT OF HOUSEHOLDS WITH CASH INCOMES UNDER $5,000 IN 1970

Southeastern States Rank	State	Percent	National Rank
1	Virginia	33.2%	34
2	Georgia	36.6	38
2	North Carolina	36.6	38
4	**Florida**	**37.3**	**41**
5	Louisiana	38.5	42
6	West Virginia	40.3	43
7	South Carolina	40.4	44
8	Kentucky	40.5	45
9	Tennessee	41.4	47
10	Alabama	43.5	48
12	Mississippi	49.7	50
	United States	28.4	

TABLE 7.

PUPILS PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, FALL 1970

Southeastern States Rank	State	Pupils	National Rank
1	Arkansas	21.9	20
2	South Carolina	22.3	27
3	Virginia	22.5	28
4	**Florida**	**22.9**	**32**
5	Louisiana	23.1	33
6	Mississippi	23.7	38
7	Kentucky	23.8	39
8	North Carolina	24.1	41
8	West Virginia	24.1	41
10	Alabama	24.4	44
11	Georgia	25.0	47
12	Tennessee	25.4	48
	United States	22.3	

TABLE 8.

PERCENT INCREASE IN INSTRUCTIONAL STAFF SALARIES, 1961-62 TO 1971-72

Southeastern States Rank	State	Percent	National Rank
1	South Carolina	97.9%	5
2	Arkansas	95.8	7
3	Virginia	94.9	9
4	Tennessee	94.5	10
5	Alabama	93.7	11
6	West Virginia	88.0	14
7	Mississippi	84.7	17
8	Georgia	83.0	18
9	Kentucky	76.6	28
10	Louisiana	72.5	35
11	**Florida**	**68.9**	**41**
12	North Carolina	60.8	45
	United States	78.0	

SIMILAR WEALTH PER CHILD

	Per Child Income (Y)	Expenditures Per Pupil
Florida	$15,567	$776
Hawaii	15,588	951
Alaska	15,217	1,429
Oregon	14,956	935
Michigan	14,823	937
Ohio	14,783	778

SIMILAR WEALTH PER CAPITA

	Per Capita (Y)	Expenditures Per Pupil
Florida	($3,642)	$776
Arizona	($3,591)	808
Virginia	($3,607)	800
Iowa	($3,688)	944
Wisconsin	($3,693)	977

Opposition to the property tax was uniform among respondents of various social-economic backgrounds.

This overwhelming public disapproval comes at a time when there is a growing difference of opinion among the specialists in the field of taxation as to whether the property tax is primarily paid by renters and other users of housing or by investors through lower interest and profits (thereby making it progressive). Some experts even claim the property tax is preferable to increasing reliance on consumption and sales taxation.[9] Under either set of assumptions, however, the burden seems to fall disproportionately upon lower income persons. Florida has mitigated this problem by the homestead exemption of $5,000 for all homeowners and a $10,000 exemption for school tax purposes for homeowners over 65.

Two comments are in order about the homestead exemption. First, it does not help low-income renters who are among Florida's most impoverished people. Several states provide renter tax relief through rebates on their state income tax, but Florida has no state income tax. Florida needs to consider renter relief in any new major tax reform. Second, the double homestead exemption for those over 65 ignores the fact that there are many wealthy retired people in Florida. Indeed, wealthy elderly people move to Florida in order to avoid the much higher estate and inheritance tax in almost all other states. A better alternative would be a "circuit breaker" used by 14 states. Under a "circuit breaker" property tax relief is provided by the state when the tax exceeds a given percentage of household income (often 10 percent). The elderly and the poor are protected against excessive burdens, but no relief is provided to high-income persons.

On balance, we believe an increase in the property tax is not a desirable revenue alternative for Florida. Increased reliance on an unequalized local property tax can only lead to the vast inequalities of educational expenditures that Florida has been fortunate enough to avoid. The MFP plan with the ten-mill required local effort we recommend operates in manner similar to a statewide property tax. Our recommendations would roll back property taxes for special education purposes such as construction and retirement.

On the other hand, we do not recommend a substantial reduction in the existing Florida property tax. A sharp reduction in a tax on industrial or commercial property generates an immediate, one-time capital gain to the owner because the property will bring a higher annual net income. Consequently, large scale property tax reduction would provide a windfall to owners of land and buildings. It would result in a larger stream of income from the property, thus enabling the owner to command a higher price for the property in the market place. As the ACIR concluded:

> The so-called land speculator is twice blessed by property tax reduction. First, his vacant land, like all property, has more value in the market place, and second his cash costs for holding land off the market are sharply reduced. In theory the homeowner also receives a capital gain from property tax reduction. It, however, is at best a mixed blessing because the capital gain can only be realized if the owner sells his home.[10]

Reform proposals such as assessment reform, tax classification, and site-value taxation do not hold forth much promise of property tax relief. The reforms we have recommended in the assessment section will result in shifts in property tax burdens rather than in general property tax relief.

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[9] See for example Charles Schultze et al. *Setting National Priorities for the 1973 Budget* (Brookings: Washington, 1972), pp. 423-449.

[10] ACIR, *op. cit.*, pp. 1-9.

ATTACHMENT A
A CATEGORIZATION OF FLORIDA'S SCHOOL DISTRICTS

Attachment A

THE SIX-WAY CATEGORIZATION OF SCHOOL DISTRICTS

For purposes of this study, the 67 school districts in Florida were classified into six categories based on wealth and degree of urbanization. The categorization was done as follows:

1. All districts are divided into "rich" and "poor" districts on the basis of equalized assessed valuation per ADA. Obviously, many definitions of wealth could have been used; this one seems most appropriate because it is a measure of wealth per student (rather than per capita) and because the Legislature intends it to be used as *the* measure of wealth in the MFP. The measure of equalized valuation used is the "full value" of real property on the 1971 roll, as determined by the Auditor General's ratio study of 1972, plus the assessed valuation of personal property, 1971, from the assessor's rolls. While the ratio study is in litigation, it is still the best measure currently available of true property valuations in the various counties. The measure of ADA used is total ADA, K-12, for 1970-71, from the State Commissioner's Annual Report. The dividing line between "rich" and "poor" counties is set at $31,000 per ADA; 33 counties have a lower full value per ADA than this, and 34 have a greater value.

2. All districts are divided into rural and non-rural on the basis of degree of urbanization, as defined in the 1970 U.S. Census. The dividing line is 43 percent urbanization, the median of the county values.

3. The non-rural districts are further divided into "urban" and "urbanized rural" based on a rather arbitrary decision as to whether or not they contain a major city.

The six-way classification then classifies districts as poor rural, poor urbanized rural, poor urban, rich rural, rich urbanized rural, and rich urban. The counties in these categories are as follows:

Poor Rural: Baker, Bradford, Calhoun, Dixie, Gadsden, Gilchrist, Hamilton, Holmes, Jackson, Jefferson, Levy, Liberty, Madison, Nassau, Putnam, Santa Rosa, Sumter, Union, Wakulla, Walton, Washington.

Poor Urbanized Rural: Alachua, Bay, Clay, Columbia, Gulf, Okaloosa, Seminole, Suwannee.

Poor Urban: Brevard, Duval, Escambia, Hillsborough.

Rich Rural: Citrus, Flagler, Glades, Hardee, Hendry, Hernando, Lafayette, Marion, Martin, Okeechobee, Pasco, St. Johns.

Rich Urbanized Rural: Charlotte, Collier, DeSoto, Franklin, Highlands, Indian River, Lake, Lee, Leon, Manatee, Monroe, Osceola, Polk, St. Lucie, Sarasota, Taylor, Volusia.

Rich Urban: Broward, Dade, Orange, Palm Beach, Pinellas.

Since this classification has been used throughout our report, it seemed important to have some idea as to whether the classification was a stable one. That is, as time goes on, would the classification of districts be likely to change? We have no way of accurately assessing changes in the degree of urbanization of the counties in the future. But we were able to make estimates of equalized assessed valuation in 1976, and obtain estimates of the number of students in each district in 1976.[1] From these data we made calculations of which districts would be "rich" and which "poor" in 1976 (based on whether they were above or below the median equalized value per ADM). Only seven of the 67 districts changed: Bay, Gulf, and Madison changed from "poor" to "rich". DeSoto, Hernando, Okeechobee, and Pasco changed from being "rich" to "poor." We conclude that the categorization is a reasonably stable one for our purposes.

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[1] The estimates of equalized assessed valuation are our own, and complete information on them is in Attachment D. The estimates of 1976 average daily membership were furnished by the Florida Department of Education.

ATTACHMENT B
TYPES OF VOCATIONAL PROGRAMS OFFERED IN FLORIDA SCHOOL DISTRICTS

Types of Vocational Programs Offered In Florida School Districts

Vocational education programs are offered in a variety of educational settings in Florida. School districts operate comprehensive and specialized high schools, junior high schools, adult facilities and area vocational-technical centers, and all of the 27 community colleges operating in 1970-71 offered some form of vocational education. Figure 1 shows the geographical locations of the area vocational-technical centers and community colleges. Note that the locations of these schools are strategically placed throughout Florida and frequently serve students from two or more school districts (counties).[1]

As a comparison of the amount of vocational service offered, Table 1 relates FTE vocational student enrollment in selected counties to population age 14-64.* On the average, the total amount of vocational service provided is very similar between poor urban (FTE student enrollment is 2.10 percent of population age 14-64) and rich urban (2.05 percent) counties. However, when only district vocational education is compared, the ratio of FTE vocational student enrollment to population age 16-64 in rich urban counties is 1.59 or about 41 percent greater than the poor urban counties ratio of 1.13. Apparently, responsibility for vocational education in poor urban counties has been given largely to community colleges.

An extension of Table 1 into instruction units appears in Table 2. Showing the relationship between vocational units and basic ADA units, Table 2 reveals that poor urban districts received about 41 percent less vocational instruction units in relation to their basic ADA instruction units than did rich urban districts.

---

[1] Since the vocational enrollment in both of these kinds of institutions is predominately post-secondary and adult students, there have been questions raised about the necessity for two separate administrative organizations—namely, local school boards and community college boards of trustees.

*Only counties which do not have overlapping service were selected. It happens that these counties conveniently fit the categorizations of poor urban and rich urban which are used in other parts of this report.

TABLE 1

VOCATIONAL SERVICE AS A PERCENT OF POPULATION

	District Vocat'l FTE	Community College Vocat'l FTE	Total Vocat'l FTE	Population Age 14-64	% District FTE to Population	% Total FTE to Population
Poor Urban Counties						
Brevard	2,216.4	1,681.8	3,898.2	147,558	1.50	2.64
Duval	4,209.7	2,368.8	6,578.5	345,899	1.22	1.90
Escambia	1,595.9	907.3	2,503.2	134,432	1.18	1.86
Hillsborough	5,646.4	595.5	6,241.6	311,432	1.81	2.00
Average					1.13%	2.10%
Rich Urban Counties						
Broward	5,039.7	1,593.3	6.633.0	374,810	1.35	1.77
Dade	9,170.5	4,748.0	13,918.5	811,822	1.13	1.72
Orange	4,655.1	235.8	4,890.9	219,742	2.12	2.23
Palm Beach	2,795.2	1.014.0	3,809.2	208.558	1.34	1.83
Pinellas	5,853.5	1,717.6	7,571.1	278,445	2.00	2.72
Average					1.59%	2.05%

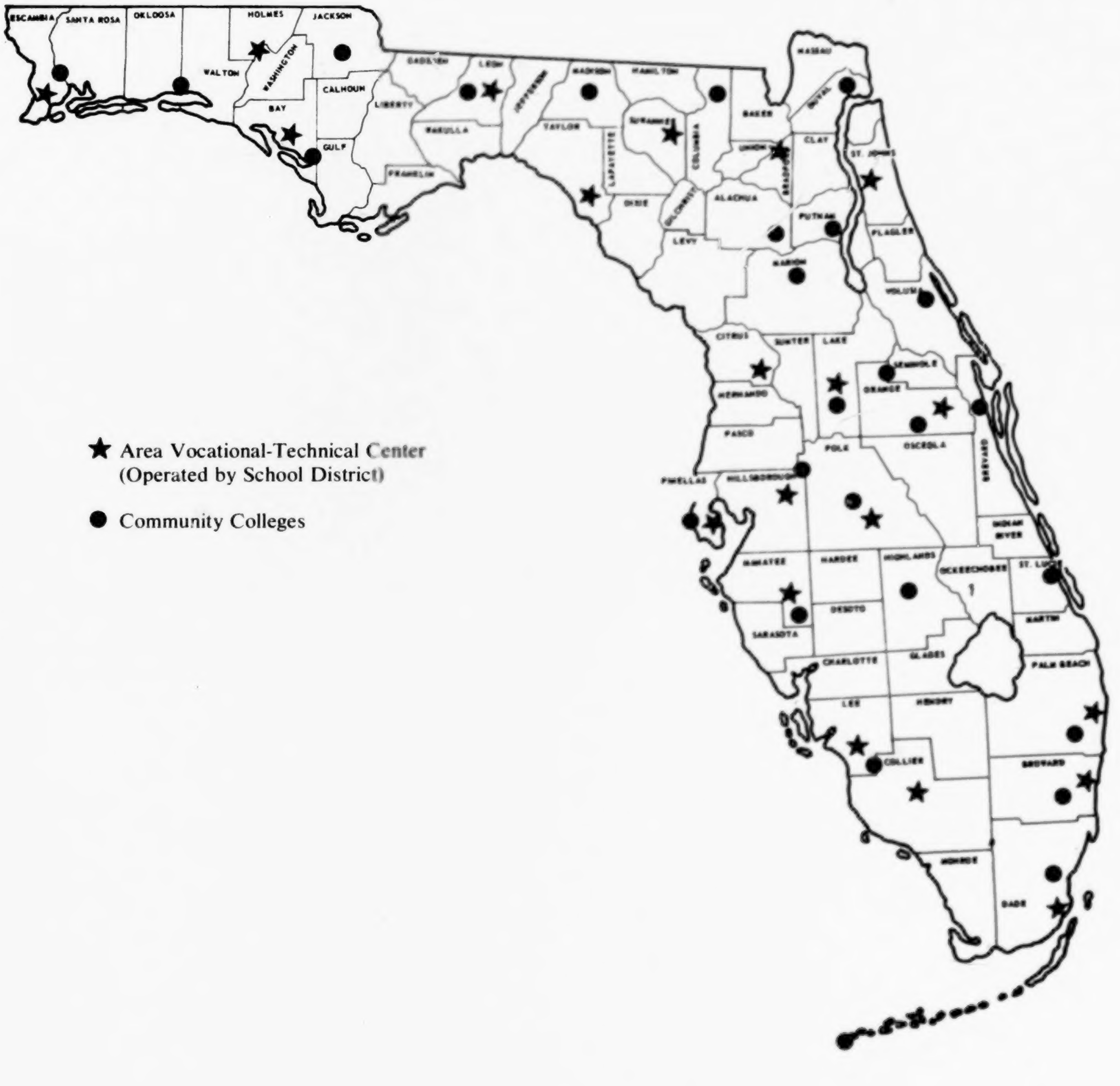
TABLE 2

VOCATIONAL INSTRUCTION UNITS AS A PERCENT OF BASIC ADA UNITS

	Basic ADA Units	Vocational Units	% of Vocational Units to Basic Units
Poor Urban			
Brevard	2,084.10	125.00	6.00%
Duval	4,138.00	230.40	5.57
Escambia	2,098.74	106.20	5.06
Hillsborough	3,488.64	333.80	9.57
Average			6.55%
Rich Urban			
Broward	3,812.32	340.40	8.93%
Dade	7,970.32	602.00	7.55
Orange	2,720.75	270.20	9.93
Palm Beach	2,235.58	166.10	7.43
Pinellas	2,716.49	335.80	12.36
Average			9.24%

Figure 1

GEOGRAPHIC LOCATIONS OF FLORIDA AREA VOCATIONAL-TECHNICAL CENTERS AND COMMUNITY COLLEGES


ESCAMBIA
SANTA ROSA
OKLOOSA
HOLMES
JACKSON
WALTON
WASHINGTON
CALHOUN
BAY
GULF
LIBERTY
GADSDEN
LEON
JEFFERSON
MADISON
HAMILTON
WAKULLA
TAYLOR
FRANKLIN
SUWANNEE
LAFAYETTE
COLUMBIA
NASSAU
DUVAL
BAKER
UNION
BRADFORD
CLAY
ST. JOHNS
DIXIE
GILCHRIST
ALACHUA
PUTNAM
FLAGLER
LEVY
MARION
VOLUSIA
CITRUS
SUMTER
LAKE
SEMINOLE
ORANGE
HERNANDO
PASCO
PINELLAS
HILLSBOROUGH
POLK
OSCEOLA
BREVARD
INDIAN RIVER
MANATEE
HARDEE
HIGHLANDS
OKEECHOBEE
ST. LUCIE
DESOTO
SARASOTA
MARTIN
CHARLOTTE
GLADES
PALM BEACH
LEE
HENDRY
COLLIER
BROWARD
MONROE
DADE
★ Area Vocational-Technical Center (Operated by School District)
● Community Colleges

ATTACHMENT C
VARIABLE COST FUNDING FOR VOCATIONAL COURSES

In 1970 the State Board of Education commissioned an analysis of operating costs[1] of all vocational courses at 20 post-secondary and adult vocational schools (area vocational technical centers). This study was done, under contract, by Associated Consultants in Education, Inc. It reflects the following costs which were prorated to each vocational course in terms of full-time equivalent student cost:[2] 1) direct current operating costs of courses, including salaries for teachers, salaries for non-certified personnel, travel expenses, instructional materials and supplies, and depreciation of equipment; 2) school center operating costs; 3) current plant operating costs; and 4) district-wide service costs. The result of this cost study was an array of weighted average costs per full-time-equivalent student in each vocational course. Based upon the array cost categories were devised as illustrated below:

Within each of the four cost categories a weighted average course cost per FTE was derived by summing the total cost of courses in that category and dividing by the number of FTE in that category. Column 4 in Table 1 shows that for cost category 1 the weighted course cost per FTE was $1,954 in 1970-71.

Allowing for a five percent annual cost-of-living increase, the weighted course cost per FTE in 1972-73 was $2.155 (see column 5, Table 1).

If it was not necessary to convert the weighted course cost per FTE into instruction units (a viable option), then funding could be effected by merely multiplying the weighted course cost per FTE by the sum of the FTE students in the courses in that particular cost category. For example, if there are 50 courses in Category 1 with a combined FTE student enrollment of 600, then the state funds appropriated in 1972-73 would be $1,293,000 (600 FTE × $2,155). However, under the present system which uses the instruction units as the basis for distribution of funds, it is necessary to convert the weighted course cost per FTE for each cost category into instruction units. The following procedure is used:

Instruction Unit Value for 1971-72[1]
Weighted Courses Cost Per FTE in Category
(Column 5 in Table 1, page 250)

= Number of FTE to Earn Unit

(Column 6 in Table 1, page 250)

Thus, for every 8 FTE students in vocational courses which fall into Cost Category 1, one instruction unit is earned, and, similarly, for every 16 FTE students in vocational courses which fall into Cost Category IV, one instructional unit is earned.

In addition to the four Cost Categories described above, two additional Cost Categories were developed. One is for cooperative education courses that provide on-the-job training for students for a period of time more than one-half of the regular school day. The second was for cooperative education courses for less than one-half of the regular school day. Labeled Cost Categories V and VI, respectively, the number of FTE to earn an instruction unit is arbitrarily placed at 25 for Category V, and 50 FTE for Category VI.

Although the cost study did not isolate costs for handicapped and disadvantaged persons, state regulations stipulate courses for handicapped persons to be classified in Cost Category 1, and courses for disadvantaged persons to be classified in Cost Category II.

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[1] While costs for equipment were included, capital outlay for facilities was not included.

[2] A full-time equivalent (FTE) student is defined as 810 hours of attendance.

[1] The instruction unit value includes the value for support services of special teacher services (STS), supervisory and occupational specialists.

Course	Weighted Average Cost Per FTE			Cost Categories
Data Processing	$3,498			
Nursing	1,566			Category I
		1560	1st Quartile	
Aviation Mechanics V	1557			
Cosmetology V	1,323			Category II
		1319	2nd Quartile	
Secretary V	1,316			
Typing II	1,001			Category III
		1000	3rd Quartile	
Typing I	998			
Ambulance Attendant	538			Category IV

TABLE 1

(1) Categories	(2) Total Student FTE	(3) Total Course Cost	(4) Weighted Course Cost Per FTE 1970-71	(5) Weighted Course Cost Per FTE 1972-73	(6) Number FTE to Earn Unit 1972-73
VI	1,957	$3,824,969	$1,954	$2,155	8
II	3,795	5,163,287	1,361	1,500	11
III	5,553	5,585,980	1,006	1,109	14
IV	1,740	1,512,925	869	958	16

ATTACHMENT D
PREDICTION OF ASSESSED AND EQUALIZED VALUATIONS: PROJECTING PROPERTY TAX YIELDS IN 1976

Prediction of Assessed and Equalized Valuations: Projecting Property Tax Yields in 1976

In order to predict the state and local costs for any program of educational finance that uses the local property tax, it is necessary to predict the size of the tax base. This is unusually difficult in the case of Florida because of the uncertain situation regarding assessment levels and state equalization. However, we have ventured out on a limb and made such a prediction for each district for the years 1972 through 1976. Since a prediction is only as good as the assumptions underlying it, they are presented here in some detail.

The basic procedure is to use actual assessed valuations for the preceding six years (1966 through 1971) as a basis for predicting. Rather than using only the end points, all six values were used by computing the slope of a line of regression. This slope was then used to project assessed valuations in a straight line, using the 1971 AV as a starting point. (It could logically be argued that assessments tend to increase logarithmically, rather than linearly. The linear assumption is easier for most people to understand, and is probably as accurate, considering the quality of the underlying data.)

Before the slope of the regression line could be computed, though, it was necessary to make some changes in the basic data. Inspection reveals that assessors, in responding to various pressures, have sometimes arbitrarily increased assessed valuations in a single year. For example, the total assessed valuation of Hillsborough County in 1966 was $650 million; in 1967 it was $1,646 million, more than double what it was in 1966. In Bay County, the 1966 assessed valuation was $65 million; in 1967 it was $335 million, a more than five-fold increase. It is clearly impossible for the *actual* value of property in a county to increase to this extent in a single year, so the major portion of the change must represent a change in the net assessment ratio. It was necessary to devise a way of adjusting for these changes.

The assumption was made (quite arbitrarily) that if the assessed valuation of a county increased more than 25 percent in a year, that a change in assessment ratio had taken place. The assessments for all years prior to the year in which the ratio change occurred were adjusted upward proportionately according to the following scheme:

1. Let the year in which the major increase occurred be called X. Then take the ratio of AV_{x+1} to AV_x.

2. Divide AV_x by this ratio to get a new value for AV_{x-1}.

3. Compute the ratio of the old value of AV_{x-1} to the new value of AV_{x-1}.

4. Divide the old values for AV in earlier years by this ratio to get new values.

In other words, the percentage rate of increase in the year immediately following the ratio change is assumed to have applied in the previous year, giving a figure for the previous year that is adjusted upward. And the figures for all former years are then adjusted upward by the same proportion.

Of course, this doesn't work when the year of the change is 1971, for there is no succeeding year's data. In this case, the ratio calculated in 1 above is the ratio of AV_{1970} to AV_{1969}.

This predictive procedure contains the implicit assumption that no further adjustments in assessment ratios will take place. The only reasonable alternative to this assumption that is useful for predictive purposes is an assumption that all assessments will be equalized to 100 percent of full value. And the only basis we currently have for making this adjustment is the 1972 ratio study. Consequently, prediction of equalized valuations were made for the years 1972 through 1976 by dividing the predicted assessed valuation for each of those years by the current assessment ratio.

The detailed results are attached as Tables I, II, and III. Table I gives the actual assessed valuations for the years 1966 through 1971. Table II gives the adjusted assessed valuations for these years, and the predicted assessed valuations based on these. Table III gives the predicted equalized valuations.

TABLE I

ACTUAL ASSESSED VALUATIONS (THOUSANDS OF DOLLARS)

DISTRICT	1966	1967	1968	1969	1970	1971
ALACHUA	312987.	335071.	351215.	369918.	386845.	412832.
BAKER	22000.	22004.	26235.	26630.	27751.	35935.
BAY	65280.	335423.	337235.	346561.	367463.	405554.
BRADFORD	41262.	42772.	44057.	46212.	48368.	52338.
BREVARD	766714.	821951.	861007.	1002235.	1022009.	1049435.
BROWARD	2852732.	3056040.	3202085.	3446258.	4433952.	5101517.
CALHOUN	25611.	27822.	29036.	29750.	30125.	32198.
CHARLOTTE	172452.	183560.	200421.	217839.	236361.	262136.
CITRUS	94330.	117693.	122219.	130258.	164118.	181864.
CLAY	81284.	87923.	92064.	93603.	108808.	113103.
COLLIER	209908.	232252.	253853.	433540.	491382.	567395.
COLUMBIA	73748.	78478.	82700.	87663.	91731.	95595.
DADE	5363980.	6069702.	6433530.	6751120.	8610562.	9857248.
DE SOTO	52326.	54448.	54821.	56566.	63631.	73561.
DIXIE	19895.	20060.	22566.	22886.	23968.	28987.
DUVAL	1784662.	1763862.	1795372.	1855524.	1998270.	2184627.
ESCAMBIA	683651.	708477.	712064.	742171.	790967.	904400.
FLAGLER	38232.	37231.	36522.	37515.	39587.	48376.
FRANKLIN	28540.	29685.	30451.	31980.	32851.	52635.
GADSDEN	68127.	71009.	71619.	73019.	75777.	78326.
GILCHRIST	16025.	16856.	17083.	17321.	17470.	19522.
GLADES	55294.	54996.	57451.	59553.	61681.	64597.
GULF	38047.	38856.	42174.	47709.	50373.	51450.
HAMILTON	29172.	36819.	36697.	37043.	37144.	38863.
HARDEE	89672.	97004.	97275.	99757.	108140.	105903.
HENDRY	81577.	84872.	88026.	96667.	105121.	113921.
HERNANDO	67334.	69868.	85923.	98624.	99007.	100042.
HIGHLANDS	197613.	203888.	209305.	217843.	238706.	255929.
HILLSBOROUGH	650544.	1646339.	1682204.	1903100.	2068971.	2248660.
HOLMES	11136.	25909.	26238.	26275.	26820.	29959.
INDIAN RIVER	263852.	248844.	251147.	263071.	293604.	317983.
JACKSON	48074.	104272.	101653.	103779.	105708.	110163.
JEFFERSON	31754.	31442.	31670.	31785.	32092.	33424.
LAFAYETTE	13822.	14580.	14864.	15134.	31732.	26323.
LAKE	387034.	388519.	398733.	416962.	430744.	452851.
LEE	216620.	500435.	520626.	559115.	663428.	745757.
LEON	349253.	366458.	377735.	410673.	481379.	557301.
LEVY	66446.	68891.	72559.	73970.	75940.	81006.
LIBERTY	12563.	13270.	13473.	14584.	15690.	16573.
MADISON	26054.	27328.	31436.	31085.	59534.	60346.
MANATEE	288507.	318427.	333467.	413150.	461269.	503804.
MARION	88491.	370544.	369737.	400001.	418381.	463704.
MARTIN	186523.	196296.	201825.	218419.	243724.	283970.
MONROE	291636.	296123.	303677.	313914.	325394.	416194.
NASSAU	76783.	76475.	77250.	87371.	88767.	121221.
OKALOOSA	233614.	238789.	242772.	279181.	266500.	298229.
OKEECHOBEE	54963.	58613.	57426.	62516.	65946.	74152.
ORANGE	1170522.	1298539.	1275976.	1359910.	1500441.	1986960.
OSCEOLA	154066.	156285.	197813.	202351.	266141.	294581.
PALM BEACH	2430000.	2466113.	2572281.	2535708.	2791532.	3479271.
PASCO	179879.	186592.	192723.	224194.	266804.	331963.
PINELLAS	1405671.	1491272.	1576981.	1697342.	1839330.	2035061.
POLK	1201199.	1214977.	1240417.	1283033.	1389461.	1475842.
PUTNAM	132333.	132555.	133157.	137290.	148676.	169910.
ST JOHNS	166758.	168833.	170346.	172871.	185839.	201141.
ST LUCIE	259435.	272139.	279511.	291791.	317833.	349377.
SANTA ROSA	160454.	166007.	172703.	187612.	191256.	206201.
SARASOTA	583846.	617687.	643943.	731741.	794254.	877929.
SEMINOLE	228360.	238513.	252823.	277773.	319807.	438144.
SUMTER	51923.	54308.	60581.	64149.	67756.	73995.
SUWANNEE	59775.	62954.	64434.	67377.	68891.	72041.
TAYLOR	67198.	69209.	69754.	71695.	73032.	83556.
UNION	14973.	15334.	15334.	15336.	15254.	17673.
VOLUSIA	659708.	666252.	687491.	712197.	758911.	881355.
WAKULLA	14391.	15046.	15013.	15915.	21004.	23502.
WALTON	30203.	31764.	39563.	50833.	51500.	53981.
WASHINGTON	30142.	32432.	33025.	35158.	36509.	38281.
STATE TOTAL	25629760.	28956730.	30197310.	32227400.	37241680.	42234010.

TABLE II

PREDICTIONS OF ASSESSED VALUATION (THOUSANDS OF DOLLARS)

DISTRICT	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
ALACHUA	312947.	335071.	351215.	369918.	386845.	412832.	432068.	451303.	470539.	489775.	509010.
BAKER	27337.	27342.	32675.	33090.	34483.	35935.	37787.	39639.	41492.	43344.	45196.
BAY	333620.	335423.	337236.	346561.	367463.	400554.	413129.	425704.	438279.	450854.	463429.
BRADFORD	41262.	42727.	44087.	46212.	48368.	52338.	54465.	56592.	58719.	60846.	62974.
BREVARD	766714.	821951.	861537.	1002235.	1022309.	1049435.	1111006.	1172578.	1234149.	1295721.	1357293.
BROWARD	3190052.	3417400.	3581600.	3953760.	4433962.	5101517.	5469496.	5837475.	6205454.	6573434.	6941413.
CALHOUN	25611.	27822.	29036.	29750.	30125.	32198.	33357.	34516.	35674.	36833.	37992.
CHARLOTTE	172452.	183560.	200421.	217839.	236361.	262136.	279971.	297807.	315642.	333478.	351313.
CITRUS	107253.	133817.	139963.	148104.	164118.	181864.	195381.	208898.	222415.	235932.	249450.
CLAY	81284.	87923.	92064.	93603.	108808.	111103.	125340.	132577.	139813.	147050.	154287.
COLLIER	316240.	349959.	392557.	433540.	491352.	567395.	616847.	666300.	715752.	765204.	814657.
COLUMBIA	73748.	78478.	82700.	87663.	91731.	95595.	99994.	104393.	108791.	113190.	117589.
DADE	6256357.	7080165.	7510511.	7875023.	8810562.	9857248.	10530310.	11203370.	11876430.	12549500.	13222560.
DE SOTO	52326.	54448.	54321.	56566.	63631.	70561.	74003.	77445.	80887.	84329.	87771.
DIXIE	19895.	20060.	20566.	22886.	23988.	28987.	30689.	32391.	34092.	35794.	37496.
DUVAL	1784662.	1763862.	1795072.	1855524.	1998270.	2184627.	2263583.	2342540.	2421496.	2500453.	2579410.
ESCAMBIA	683651.	708477.	712064.	742171.	795967.	904400.	943866.	983333.	1022799.	1062265.	1101731.
FLAGLER	38232.	37231.	36520.	37515.	39587.	48376.	50056.	51735.	53415.	55094.	56774.
FRANKLIN	44515.	46301.	47496.	49881.	51239.	52635.	54286.	55938.	57589.	59240.	60892.
GADSDEN	68127.	71009.	71629.	73019.	75777.	78926.	80918.	82909.	84901.	86893.	88884.
GILCHRIST	16025.	16856.	17383.	17321.	17479.	19522.	20082.	20641.	21201.	21761.	22320.
GLADES	55294.	54996.	57458.	59553.	61681.	64597.	66559.	68521.	70483.	72444.	74406.
GULF	38047.	38856.	42174.	47709.	50373.	51450.	54510.	57570.	60630.	63690.	66750.
HAMILTON	36941.	36819.	36697.	37043.	37144.	38863.	39175.	39488.	39800.	40112.	40424.
HARDEE	89672.	97004.	97270.	99757.	108140.	106903.	110390.	113877.	117364.	120852.	124339.
HENDRY	81577.	84872.	88006.	96667.	105121.	113921.	120525.	127128.	133732.	140336.	146939.
HERNANDO	67334.	69868.	85023.	88624.	99007.	109042.	117575.	126108.	134641.	143174.	151707.
HIGHLANDS	197613.	203888.	209315.	217843.	238706.	255029.	266460.	277890.	289321.	300751.	312182.
HILLSBOROUGH	1613140.	1646330.	1680204.	1903100.	2068971.	2249660.	2382041.	2515423.	2648805.	2782187.	2915569.
HOLMES	25584.	25909.	26238.	26275.	26820.	29959.	30663.	31367.	32071.	32775.	33480.
INDIAN RIVER	263852.	248844.	251147.	263071.	293604.	317983.	329893.	341803.	353714.	365624.	377534.
JACKSON	106962.	104272.	101650.	103779.	105708.	110163.	110804.	111445.	112087.	112728.	113369.
JEFFERSON	31754.	31442.	31670.	31785.	32092.	33424.	33722.	34019.	34317.	34614.	34912.
LAFAYETTE	34936.	36875.	37570.	38252.	31732.	26323.	24671.	23019.	21368.	19716.	18064.
LAKE	387034.	388519.	398733.	416962.	430744.	452851.	466394.	479936.	493479.	507021.	520564.
LEE	481027.	500435.	520626.	559115.	663428.	745757.	798646.	851535.	904424.	957313.	1010202.
LEON	349253.	366458.	379735.	410673.	481379.	557301.	597756.	638212.	678667.	719123.	759578.
LEVY	66446.	68891.	72557.	73970.	75940.	81006.	83731.	86455.	89180.	91904.	94629.
LIBERTY	12543.	13279.	13473.	14584.	15690.	16573.	17367.	18201.	19015.	19829.	20644.

TABLE II
(continued)

PREDICTIONS OF ASSESSED VALUATION (THOUSANDS OF DOLLARS)

DISTRICT	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976
MADISON	44844.	46965.	54325.	53421.	59534.	66346.	70478.	74610.	78741.	82873.	87005.
MANATEE	288507.	318427.	333467.	413150.	461269.	507854.	545652.	590501.	635349.	680198.	725046.
MARION	371353.	370544.	369737.	400001.	416361.	463704.	481862.	500020.	518179.	536337.	554495.
MARTIN	186523.	196296.	210825.	214419.	243724.	283970.	302459.	320948.	339437.	357925.	376414.
MONROE	359856.	365399.	374714.	337345.	401511.	416134.	427699.	439204.	450708.	462213.	473718.
NASSAU	103207.	102793.	103946.	117438.	117315.	121221.	125599.	129977.	134355.	138733.	143111.
OKALOOSA	233614.	238789.	240777.	270181.	286503.	298229.	312647.	327064.	341482.	355899.	370317.
OKEECHOBEE	54968.	58613.	57426.	62516.	65946.	74152.	77667.	81181.	84696.	88210.	91725.
ORANGE	1404903.	1450529.	1531469.	1632210.	1800860.	1986980.	2103042.	2219104.	2335166.	2451228.	2567290.
OSCEOLA	223486.	226705.	231905.	237226.	266141.	298581.	312841.	327102.	341362.	355622.	369882.
PALM BEACH	2430000.	2466113.	2572281.	2535758.	2701532.	3479271.	3656013.	3832755.	4009498.	4186240.	4362982.
PASCO	179879.	186592.	192723.	224194.	266804.	331963.	361464.	390965.	420465.	449966.	479467.
PINELLAS	1405671.	1491272.	1576981.	1637942.	1859333.	2035061.	2158262.	2281463.	2404664.	2527865.	2651066.
POLK	1201199.	1214977.	1240417.	1283033.	1364481.	1475842.	1531250.	1586659.	1642068.	1697477.	1752886.
PUTNAM	132333.	132555.	133157.	137290.	146676.	169910.	176778.	183646.	190514.	197382.	204250.
ST JOHNS	166758.	168833.	170846.	172871.	195039.	201141.	207568.	213996.	220423.	226850.	233277.
ST LUCIE	259436.	272138.	279511.	291791.	317833.	349377.	366493.	383609.	400725.	417841.	434957.
SANTA ROSA	160454.	166007.	172798.	187612.	191256.	206201.	215324.	224446.	233569.	242692.	251815.
SARASOTA	583846.	617687.	643343.	731741.	794264.	877929.	937586.	997244.	1056900.	1116558.	1176215.
SEMINOLE	271739.	283820.	300927.	330538.	382557.	433144.	471054.	503964.	536875.	569785.	602695.
SUMTER	51023.	54309.	60581.	54149.	67756.	73995.	78531.	83068.	87604.	92140.	96677.
SUWANNEE	59776.	62954.	64434.	67377.	68891.	72041.	74386.	76731.	79076.	81421.	83767.
TAYLOR	67198.	69209.	69754.	71695.	73032.	83556.	86276.	88996.	91716.	94436.	97156.
UNION	14873.	15334.	15334.	15336.	15254.	17673.	18066.	18459.	18853.	19246.	19639.
VOLUSIA	553708.	666252.	697491.	712197.	758911.	861355.	921667.	961979.	1002291.	1042603.	1082914.
WAKULLA	16974.	17747.	17758.	13772.	21064.	23502.	24744.	25986.	27229.	28471.	29713.
WALTON	38304.	40284.	50175.	50833.	51500.	53981.	57201.	60420.	63640.	66860.	70080.
WASHINGTON	30142.	32432.	33925.	35158.	36509.	38281.	39628.	41376.	42923.	44471.	46018.
STATE TOTAL	29352250.	30990750.	32310550.	34314700.	37734670.	42234010.	44709550.	47185120.	49660780.	52136320.	54611870.

TABLE III

PREDICTIONS OF EQUALIZED VALUATION (THOUSANDS OF DOLLARS)

DISTRICT	1972	1973	1974	1975	1976
ALACHUA	540085.	564129.	588174.	612218.	636263.
BAKER	40199.	42170.	44140.	46111.	48081.
BAY	439499.	452876.	466254.	479632.	493009.
BRADFORD	59201.	61513.	63825.	66137.	68450.
BREVARD	1277018.	1347790.	1418562.	1489334.	1560106.
BROWARD	6434700.	6867617.	7300534.	7733451.	8166368.
CALHOUN	43891.	45415.	46940.	48465.	49989.
CHARLOTTE	378340.	402442.	426544.	450646.	474747.
CITRUS	199368.	213161.	226954.	240747.	254540.
CLAY	158658.	167819.	176979.	186140.	195300.
COLLIER	780819.	843417.	906015.	968613.	1031211.
COLUMBIA	142848.	149132.	155416.	161700.	167984.
DADE	11202450.	11918480.	12634500.	13350530.	14066550.
DE SOTO	121316.	126959.	132601.	138244.	143887.
DIXIE	36534.	38560.	40586.	42612.	44638.
DUVAL	2515092.	2602822.	2690551.	2778281.	2866011.
ESCAMBIA	1025942.	1068839.	1111737.	1154635.	1197533.
FLAGLER	59590.	61589.	63589.	65588.	67588.
FRANKLIN	54835.	56503.	58171.	59839.	61507.
GADSDEN	117272.	120158.	123045.	125931.	128816.
GILCHRIST	31378.	32252.	33126.	34001.	34875.
GLADES	97881.	100766.	103651.	106536.	109421.
GULF	81358.	85925.	90493.	95060.	99627.
HAMILTON	62183.	62679.	63174.	63670.	64166.
HARDEE	131417.	135568.	139719.	143871.	148022.
HENDRY	167395.	176567.	185739.	194911.	204082.
HERNANDO	136715.	146637.	156560.	166482.	176404.
HIGHLANDS	306275.	319414.	332552.	345691.	358830.
HILLSBOROUGH	2561334.	2704755.	2848177.	2991598.	3135020.
HOLMES	40884.	41823.	42762.	43701.	44639.
INDIAN RIVER	383597.	397446.	411295.	425144.	438993.
JACKSON	151787.	152665.	153543.	154422.	155300.
JEFFERSON	60217.	60748.	61280.	61811.	62343.
LAFAYETTE	31630.	29512.	27394.	25277.	23159.
LAKE	529993.	545382.	560771.	576160.	591550.
LEE	1094035.	1166486.	1238936.	1311387.	1383838.
LEON	687076.	733577.	780077.	826578.	873079.
LEVY	105988.	109437.	112885.	116334.	119783.
LIBERTY	23183.	24268.	25354.	26439.	27525.
MADISON	79189.	83831.	88474.	93116.	97759.
MANATEE	708640.	766884.	825129.	883374.	941619.
MARION	541418.	561821.	582223.	602625.	623028.
MARTIN	480093.	509441.	538788.	568135.	597483.
MONROE	480560.	493487.	506414.	519340.	532267.
NASSAU	202579.	209640.	216701.	223762.	230824.
OKALOOSA	347385.	363404.	379424.	395443.	411463.
OKEECHOBEE	117677.	123002.	128327.	133652.	138977.
ORANGE	2696207.	2845005.	2993802.	3142600.	3291397.
OSCEOLA	340045.	355545.	371045.	386546.	402046.
PALM BEACH	3769085.	3951293.	4133502.	4315711.	4497919.
PASCO	425251.	459958.	494665.	529372.	564079.
PINELLAS	3221286.	3405168.	3589050.	3772932.	3956814.
POLK	1780523.	1844952.	1909381.	1973810.	2038239.
PUTNAM	235704.	244861.	254019.	263176.	272333.
ST JOHNS	273116.	281573.	290030.	298487.	306944.
ST LUCIE	463915.	485581.	507247.	528913.	550579.
SANTA ROSA	244686.	255053.	265420.	275786.	286153.
SARASOTA	1202033.	1278517.	1355000.	1431484.	1507968.
SEMINOLE	517642.	553807.	589972.	626137.	662302.
SUMTER	96952.	102553.	108153.	113753.	119354.
SUWANNEE	121944.	125789.	129633.	133478.	137322.
TAYLOR	130721.	134842.	138964.	143085.	147206.
UNION	22869.	23366.	23864.	24362.	24859.
VOLUSIA	1196969.	1249323.	1301676.	1354029.	1406381.
WAKULLA	57545.	60433.	63322.	66211.	69100.
WALTON	104001.	109855.	115709.	121563.	127417.
WASHINGTON	54559.	56679.	58799.	60919.	63038.
STATE TOTAL	52224140.	55112480.	58000840.	60889290.	63777600.

ATTACHMENT E
DESCRIPTION OF THE COMPUTER SIMULATION OF FLORIDA SCHOOL FINANCE

Description of the Computer Simulation of Florida School Finance

In order to be able to assess the effects of our recommendations, as well as of other possible revisions in Florida school finance, we adapted a computerized simulation to Florida. The simulation was originally developed by the National Educational Finance Project (NEFP) as a prototype that could potentially be applied to any state. Because it was a prototype, it could not be immediately applied to Florida or to any other state but had to be modified to take account of the peculiarities of the individual state. The revisions were carried out by Walter I. Garms and by Dr. Gene A. Barlow of the Collier County Schools.

The simulation is designed to allow a large number of decisions to be made regarding such things as the way of determining the number to be served in each district, the weights to give to different programs, the type of state program to be used, the level of appropriations, the form of aid for transportation, capital outlay, etc., the amount of local taxes, and many others. These decisions are applied to a data base of 1970-71 data for the 67 Florida school districts. The result of the simulation is a printout of the number of dollars that would have been received by each district in 1970-71, in each of a number of categories, if the school finance program had been structured as indicated by the decisions made in the simulation. Other comparative data can also be printed. Table I gives the items included in the data bank; Table II gives the decisions that may be made, Table III gives the categories of data that are calculated by the simulation.

This simulation if of great potential value to legislators, the Department of Education and others interested in assessing the effects of possible changes in Florida school finance in the future. The Citizens' Committee has asked Dr. Barlow to fully document the simulation so that it may be used by those interested. Some more technical comments follow for those who may have such an interest.

The simulation consists of four parts:

1. The processor and the compiler. This part of the program is written in PL/I and is on a reel of computer tape currently stored at the Computer Center of the University of Florida at Gainesville. The processor controls the reading of input and formatting of output. It also serves as a compiler for the simulation program, which is written in a language developed for this simulation called NEFTRAN.

2. The basic data bank. This resides on cards (for convenience in making changes and additions). Each data category (e.g., vocational education instruction units) is represented by a set of cards giving the code number of the data category, the title of the category, and the 67 data items, one for each district. The basic data bank consists of about 1000 cards. The data on the cards are for 1970-71, the most recent available at the time the simulation was adapted to Florida. It would be very desirable in any future use of the simulation to revise this data bank to include data for the most recent year available.

3. The simulation program. This program controls the computations of the simulation, and consists of about 300 statements. A statement is typically of the form

```
C598 = D103 * B685
```

This statement directs the computation of the value of the computed data item C598 as the product of the value of decision D103 and basic data item B685. This operation is performed 67 times, once for each district. The result for each district, as well as the total for all districts, is stored and is available for printing. This program is on cards and is easily changed or augmented.

4. The decision cards. These cards are keypunched anew each time the simulation is run and control not only the computations but also which of the lists of basic or calculated data are to be printed. Default options make it necessary to punch a card for every possible decision. The results are printed in columns—each with a heading, 67 values, and a total. There are approximately 300 such lists of basic or calculated data which may be printed, and they may be printed up to six columns per page in any order desired.

We ran the simulation on the University of Florida computer, using a remote terminal in the Board of Regents office in Tallahassee. The cost for each run was about $25. Samples of the output are available at the office of the Citizens' Committee. A few of them are included in this report at the end of the first section.

TABLE I
Basic Data Bank

Included here are approximately 140 basic data arrays. Each array consists of a code number, a title for the array, and a data item for each of the 67 school districts. Data currently on cards are 1970-71 data, obtained either from the Commissioner's Report or from the Department of Education.

Number

Demographic and Social
- Population per square mile
- Non-white population
- Population aged 5-17
- Total population
- Growth rate of ADA, 1960-70
- Growth rate of population, 1960-70

Programs and Enrollments (For each of the following programs, complete data are provided on instruction units and FTE. Data are also provided for some of the programs on ADM and ADA)
- Kindergarten
- Regular classes, grades 1-6
- Regular classes, grades 7-9
- Regular classes, grades 10-12
- Educable mentally retarded, 1-12
- Trainable mentally retarded, 1-12
- Emotionally handicapped, 1-12
- Physically handicapped, 1-12
- Speech handicapped, 1-12
- Visually handicapped, 1-12
- Deaf, 1-12
- Special learning disorders, 1-12
- Gifted, 1-12
- Vocational, 1-12
- Adult
- Ratio (instruction units only)

The following numbers are given based on number of low achieving students, and number from low-income families:
- Compensatory education, kindergarten
- Compensatory education, grades 1-6
- Compensatory education, grades 7-9
- Compensatory education, grades 10-12

Special Services and Facilities
- Transportation
  - Total adjusted one-way miles
  - Transported ADA
  - Density index
  - State reimbursement
  - Total transportation expense
- Capital outlay and debt service
  - Average capital outlay (five-year average)
  - Actual capital outlay, 1970-71
  - State capital outlay allowance
  - Actual debt service, 1970-71
  - Construction needs by 1976-77
- School Food Service
  - Average lunch participation
  - Sales
  - Total expenditures
  - Average number of free lunches
  - Federal lunch contribution
  - Other lunch income

Modifying Factors
- Education training and experience: number of instructional personnel at each rank (I, II, III, IV) for each experience level (AC, CC, CC-7, CC-10, CC-15)
- Sparsity: Number of ADA, grades 1-12 in schools of sizes 1-59, 60-89, 90-119, 120-199, and 200-299
- Educational achievement
  - Percent below 27th percentile on achievement tests
  - Percent above 75th percentile on achievement tests
- Cost of living index
- Cost of construction index

Receipt and Expenditures
- Receipts
  - Federal
    - Impact aid
    - Title I, ESEA
    - School lunch
    - State discretionary
    - Other federal
  - State
    - MFP salaries
    - MFP transportation
    - MFP capital outlay allowance
    - MFP other
    - Retirement matching
    - All other state money
  - Local
    - Operating taxes
    - Other local operating revenue
    - Capital outlay and debt service taxes
    - Other local capital outlay and debt service revenue
- Expenditures
  - Total instructional expense
  - Total current expense

Wealth Measures
- Non-exempt assessed valuation, 1969
- Non-exempt assessed valuation, 1970
- Per capita income
- Percent of population with incomes below poverty level
- Median family income

Miscellaneous
- Number of classroom teachers

TABLE II
Decisions

These are the decisions that may be made. Each decision has a logical default option, so that it is unnecessary to make all decisions each time. For example, the default for weighting of students in all programs is 1.00; the default for "Do you wish to include kindergarten?" is "No."

Section I: Program Unit

Do you wish to include kindergarten?

Do you wish to include adults?

Which unit do you wish to use? (instruction units, ADM, ADA, FTE)

Do you wish to include compensatory pupils:
- Defined as low achievement pupils?

Table II (Continued)

Defined as number of students from families below poverty level?
Defined as number of students from families below poverty level not now served by federal program?

What weight do you wish to give to each unit? (In this section a weight can be assigned to every program category listed in the basic data bank.)

Section II: Special Services and Facilities

Transportation
1. State allotment of a flat grant per transported pupil.
2. Local ownership and operation with state payment at present rate.
3. State allotment of a fixed percentage of actual costs (choose %).
4. Equalized grant for actual costs with required local effort (choose required millage).
5. Full state assumption of the cost of operation.

Capital outlay and debt service.
1. State allotment of a flat grant per unit.
2. State allotment of a fixed percentage of capital outlay, based on a five-year running average (choose %).
3. Equalized grant with local required effort (choose both amounts of grant and required millage).
4. Equalized grant for debt service with required local effort (choose required millage).
5. Equalized grant for average capital outlay with required local effort (choose required millage).
6. Equalized grant for actual capital outlay with required local effort (choose required millage).
7. State allotment of a fixed percent of actual capital outlay (choose %)
8. State allotment of a fixed percent of actual debt service (choose %)
9. Utilization of a cost-of-construction index in connection with options 1, 2, 3, 7, and 8.

Food Service
1. State allotment of a flat grant per participating pupil (choose amount).
2. Full state assumption of actual expenditures.
3. State allotment of a fixed percent of actual expenditures (choose %).
4. Equalized grant for approved cost of both food and labor with required local effort (choose required millage).
5. Flat grant per compensatory pupil (choose amount).

Section III: Modifying Factors

Administrative, supervisory and auxiliary service
  Additional units based on a percent of total program units (choose %)

Sparsity
  Additional units based on weighting pupils in small schools (choose weights)

Educational training and experience
  A "Yes" on this decision computes a factor based on actual placement of instructional personnel on the state salary schedule. The factor is used to adjust the state operating allotments.

Cost of living
  Adjusts state operating allotments by a cost-of-living index.

Section IV: Distribution Decisions

Determination of cost of program
1. The cost of the basic state program should be determined by applying a dollar amount to the total program units.
2. The cost should be a fixed number of dollars.
3. The cost should be a percentage of the state general fund.

Basic distribution method (applies to basic state program)
1. Full state support.
2. Flat grant per unit from state.
3. State support of a fixed percentage of the basic state program, with remainder supplied by variable local effort (choose percent).
4. Foundation-type program (such as the MFP).
5. Percentage equalizing (choose percent of program cost borne by the district of average fiscal ability).

Incentive distribution method
1. Flat grant per unit for each mill of local leeway tax levied.
2. Incentive grant by matching local leeway taxes in same ratio as provided in basic state program.
3. Power-equalized grant (specify guaranteed number of dollars per unit for each mill of local leeway tax).

Section V: Revenue Decisions

State tax sources
  The state general fund is to be composed of money raised by rates to be chosen on the bases of property, personal income, corporate income, sales, and other.

Local tax sources
1. Required local millage
2. Local leeway millage

TABLE III
Calculated Data

The arrays listed here are calculated by the simulation program on the basis of the decisions that were made. As with the basic data bank, each array consists of a code number, a title, and a data item for each of the 67 school districts.

General Information
- Total pupils
- Total teachers
- Total professional staff
- Pupil/teacher ratio
- Pupil/professional staff ratio

Program Units (The "units" calculated and stored here will be instruction units if that option was chosen, weighted FTE if that option was chosen, etc.)
- Kindergarten
- Regular classes, grades 1-12
- Exceptional child
- Vocational
- Compensatory
- Adult
- Miscellaneous
- Total program units

Special Services and Facilities (both state allotment and required local effort are calculated)
- Transportation
- Capital outlay and debt service
- School food service

Modifying Factors and Units
- Program adjustments
  - Administrative and supervisory service
  - Sparsity
  - Educational training and experience
  - Cost of living
- Special allotments
  - Special programs
  - Innovation
  - Achievement

Revenue and Expenditure (in dollars, dollars per pupil, and dollars per unit)
- Receipts
  - Federal dollars
    - Title I
    - Impact Aid
    - State discretionary
    - School lunch
    - Other federal
    - Total federal
  - State dollars
    - Basic state program
    - Special services and facilities
    - Special allotments
    - Local incentive allotments
    - Total state dollars

- Local dollars
  - Required local effort, basic state program
  - Required local effort, special services and facilities
  - Local leeway dollars from required millage resulting from increased value
  - Local leeway dollars from optional millage
  - Total local dollars
- Total dollars
  - State and local dollars, basic state program
  - State and local dollars, total program
  - Federal, state and local dollars, total program

Tax Yield by Source

- State (yield in dollars)
  - Sales and gross receipts
  - Corporate income tax
  - All other taxes
- Local property tax
  - Yield in dollars
  - Yield in dollars per pupil
  - Yield in dollars per unit
  - Millage rate

Comparisons (all of the following are in dollars, dollars per pupil, or dollars per unit)

- Present amounts (that is, actual 1970-71 data)
  - State operating money, excluding transportation
  - State transportation money
  - Total state operating money, including transportation
  - Local operating taxes
  - Total local operating money
  - Total state and local operating money
  - State capital outlay and debt service money
  - Local capital outlay and debt service money
  - Total state and local money, both operating and capital
- Changes (that is, difference between amounts calculated by the simulation and actual amounts in 1970-71)
  - Change in state operating money, excluding transportation
  - Change in state transportation money
  - Change in total state operating money
  - Change in local operating taxes
  - Change in state and local operating money (including transportation)
  - Change in state capital outlay and debt service money
  - Change in local capital outlay and debt service money
  - Change in total state and local money

ATTACHMENT F
TEACHER SUPPLY AND DEMAND: IMPLICATIONS FOR HIGHER EDUCATION POLICY

Teacher Supply and Demand: Implications for Higher Education Policy

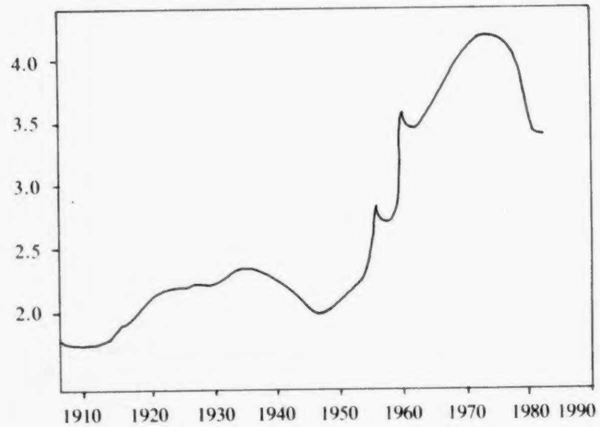
The demand for teachers has two principal components: the number of children of school age; and the pupil/teacher ratio for which the people of the state are willing to pay. This report will examine the first component. The second depends entirely on political choice constrained only by the supply of teachers.

I. ENROLLMENTS

Let us begin by looking at the United States as a whole. Chart A clearly shows that the crest of the "baby boom" will pass out of the nation's elementary schools in the early 1970's. It can be seen from Figure 1 that much of the continued rise in enrollment in grades K-8 is due to the expansion of kindergarten programs. Nationally, first-grade enrollments peaked in 1968 and are now moving downward. If the United States Census Bureau Series D projections continue to approximate the actual population growth rate, the number of twelve-year olds will rise from 4.1 million in 1990 to 4.7 million in 2000 and to nearly 5 million by 2010. However, if the lower Series E projections prove to be accurate, the annual population of twelve-year olds will rise to 3.9 million in 1990 and then stabilize at slightly above 4.0 million thereafter. It should be noted that 1971 births in the U.S.A. were closer to the Series E projection than to Series D.

CHART A

Annual Population of 12-year-olds in the U.S.



Note: Data beyond 1982 are U.S. Census Series D projections

Source: Adapted from Chart of U.S. Census Figures in Wallace R. Brode, *Science* 173 (16 July 1971) pp. 206–213.

In this context we should be aware that the birth rate in a number of European countries has already dropped below the level required for replacement of existing population, that is, the zero population growth

FIGURE 1

U.S.A. PUBLIC ELEMENTARY SCHOOL ENROLLMENTS 1950-1970 BY GRADE
(in thousands)

Grade	1950	1960	1965	1967	1968	1969	1970
K-8	19,387	27,602	30,625	31,766	32,255	32,871	33,249
K	1,034	1,923	2,250	2,411	2,517	2,577	2,653
1-8	18,353	25,697	28,402	29,355	29,738	30,294	30,596
1	3,170	3,733	4,014	4,092	4,111	4,082	4,026
2	2,645	3,436	3,800	3,828	3,843	3,918	3,876
3	2,396	3,302	3,662	3,743	3,781	3,844	3,883

Source: *Statistical Abstract of the United States,* 1971. Table 172.

rate.[1] Denmark, Portugal, Sweden and West Germany have already dropped below the replacement level and Italy, Holland, the Soviet Union, Switzerland and the United Kingdom are approaching a zero population growth rate. The U.S. Census Bureau's Series E projection provides for zero population growth rate after the year 2030 in the U.S.A. Thus, if the U.S.A.'s population growth rate falls close to the Series E projections the national total of elementary school children will climb back to a level slightly below the present level over the next 20 years and then stabilize.

As the distinguished economist, Kenneth E. Boulding, puts it, "One thing that is certain is that the pressure on the American educational system, which has been intense in the last ten years, will continue to diminish as we move into the future. The 4.3 million babies of 1957 who are now teenagers will be replaced by only 3.4 million babies in 1969 as teenagers by 1982."[2]

Turning now to the situation in Florida, according to the 1970 U.S. Census the 1,219,790 Floridians aged 10-19 were being succeeded by 605,714 children aged 5-9, and 501,179 whose ages were under 5. (See Figure 2 for details.) The population pyramids shown in Charts B and C enable us to clearly visualize the existing situation of fewer children at the lower ages succeeding an abnormally large number between the ages of 10 and 19.

Figures prepared by the Florida Department of Education, Division of Elementary and Secondary Schools' Bureau of Research indicate that first-grade enrollments in recent years (1965-66 to 1970-71) have

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[1] *Population et Sociétés* No. 39. September 1971, pp. 2-3.

[2] Kenneth E. Boulding in R. L. Johns, *et al*, eds., *Economic Factors Affecting the Financing of Education.* Gainesville, Florida: National Educational Finance Project, Volume 2, 1970, p. 19.

FIGURE 2

AGE PYRAMID – FLORIDA, 1970

Age	Male	Female	Total	% Male	% Female	% of Florida Total
Under 5	255,850	245,329	501,179	7.8	7.0	7.38
5-9	308,295	297,419	605,714	9.4	8.5	8.92
10-19	619,230	600,560	1,219,790	18.9	17.1	17.96
20-29	440,103	459,510	899,613	13.5	13.1	13.25
30-39	344,770	393,309	738,079	10.5	10.5	10.87
40-49	373,957	411,983	785,895	11.4	11.7	11.57
50-59	329,582	385,302	714,884	10.1	10.9	10.52
60-69	316,644	399,824	716,468	9.7	11.4	10.55
70 +	287,140	344,683	631,823	8.8	9.8	9.30
Total	3,275,571	3,513,872	6,789,443	100.0%	100.0%	100.0%

Source: U.S. Census, *General Population Characteristics,* PC (1)-B11 Florida, Washington, D.C.: USGPO, 1972. Table 21.

FIGURE 3

AGE PYRAMID – U.S.A., 1970

Age	Male	Female	Total	% Male	% Female	% of USA Total
Under 5	8,745,499	8,408,838	17,154,337	8.8	8.1	8.44
5-9	10,168,496	9,787,751	19,956,247	10.3	9.4	9.82
10-19	20,224,584	19,635,232	39,859,816	20.4	18.8	19.61
20-29	14,538,836	15,309,178	29,848,014	14.7	14.7	14.68
30-39	11,008,213	11,529,074	22,537,287	11.2	11.1	11.09
40-49	11,670,147	12,426,746	24,096,893	11.8	11.9	11.85
50-59	10,113,737	10,963,309	21,077,046	10.2	10.5	10.37
60-69	7,149,056	8,459,353	15,608,409	7.3	8.1	7.68
70 +	5,293,624	7,780,253	13,073,877	5.3	7.5	6.43
Total	98,912,192	104,299,734	203,211,926	100.0 %	100.0%	100.00 %

Source: U.S. Census, *General Population Characteristics,* PC(1) -B1 United States Summary, Washington, D.C.: USGPO, 1972. Table 53.

CHART B

AGE PYRAMIDS

(% of each sex at each age level)

FLORIDA

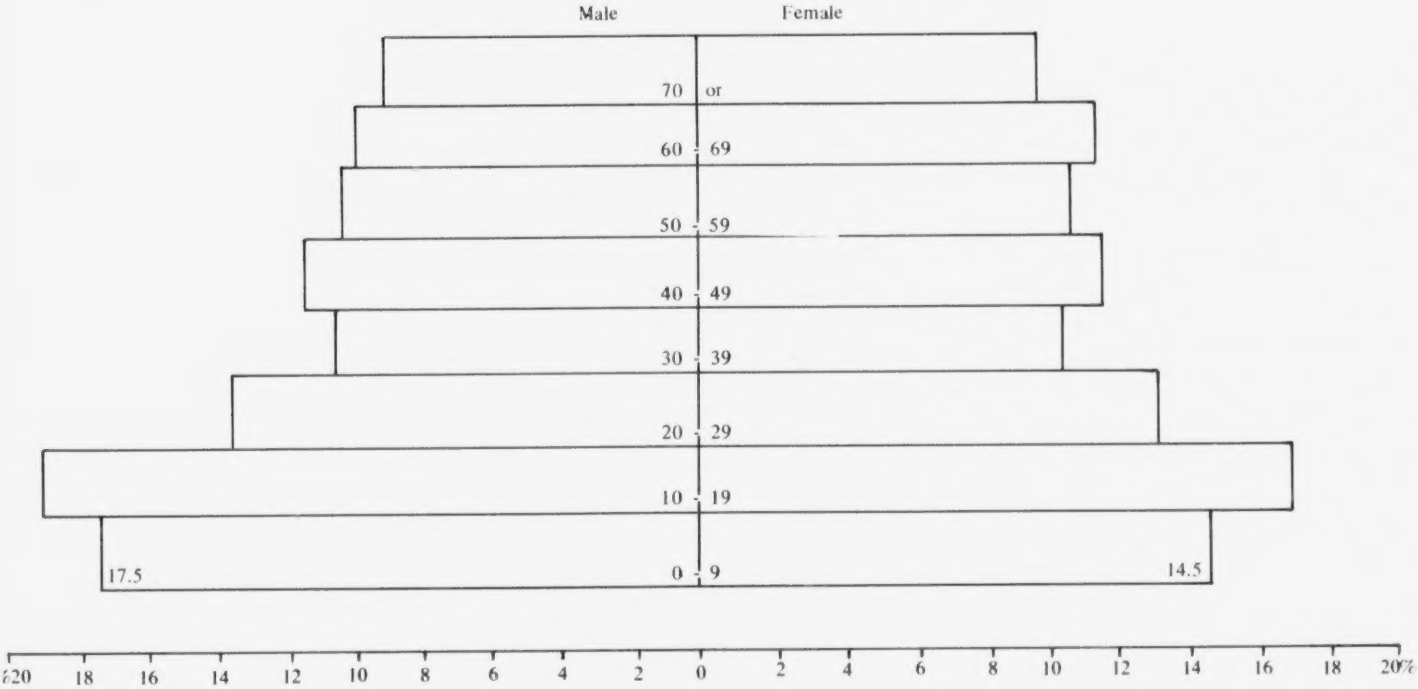

CHART C

U.S.A. TOTAL

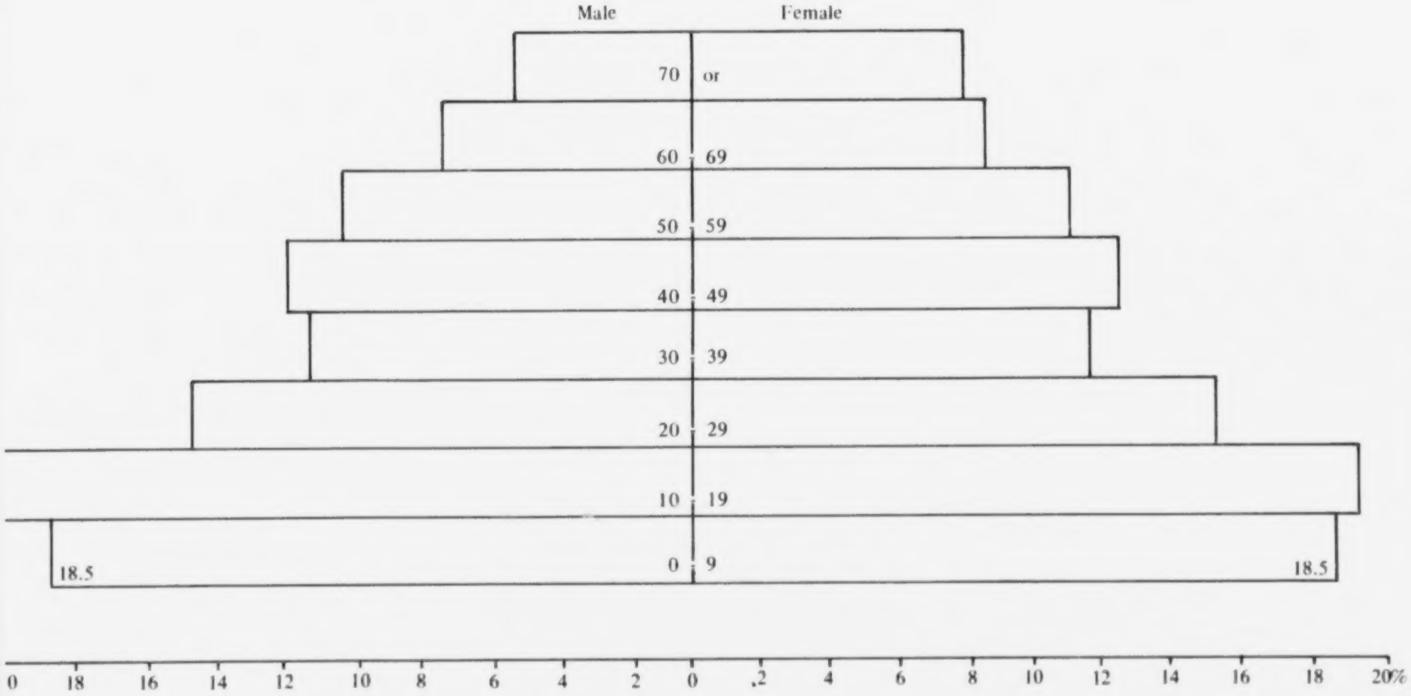

FIGURE 4

FLORIDA DEPARTMENT OF EDUCATION
ENROLLMENT PROJECTIONS

Actual	Grades 1-6	Grades 7-9	Grades 10-12	Total 1-12
1967-68	789,720	357,663	269,255	1,416,638
68-69	800,293	371,871	282,627	1,454,791
69-70	815,759	389,632	298,158	1,503,549
70-71	812,372	398,201	311,191	1,521,764
Projections				
1971-72	805,613	405,162	326,993	1,537,768
72-73	792,757	410,587	340,215	1,543,559
73-74	773,222	420,016	346,545	1,539,783
74-75	756,980	424,607	352,607	1,534,194
75-76	748,025	426,527	357,636	1,532,188
76-77	750,185	422,882	365,756	1,538,823

Source: Florida Department of Education, Division of Elementary and Secondary Education, Bureau of Research

FIGURE 5

FLORIDA ENROLLMENT BY GRADE IN PUBLIC SCHOOLS

Grade	60-61	61-62	62-63	63-64	64-65	65-66	66-67	67-68	68-69	69-70	70-71
1	122,636	126,086	131,839	135,314	135,299	138,560	140,857	142,835	140,950	141,935	139,150
2	112,619	116,383	118,840	124,093	127,417	127,933	130,801	133,723	136,088	136,439	134,689
3	107,227	111,910	115,777	119,121	123,724	127,821	128,696	132,330	134,298	138,945	136,383
4	102,699	107,516	111,493	115,317	117,634	123,055	127,421	128,295	131,394	134,746	136,354
5	96,250	102,798	107,480	110,610	114,448	117,374	123,177	128,515	128,544	133,239	133,621
6	93,944	96,370	102,193	106,625	109,824	114,478	117,863	124,022	129,019	130,455	132,175
1-6	635,375	661,083	687,622	711,080	728,346	749,221	768,815	789,720	800,293	815,759	812,372
7-9	270,960	287,287	293,621	301,392	312,375	326,982	341,968	351,663	371,871	389,632	398,201
10-12	169,407	183,132	207,732	229,494	239,954	245,059	255,599	269,255	282,627	298,158	311,191
TOTAL 1-12	1,075,742	1,131,502	1,188,975	1,241,966	1,280,625	1,321,262	1,366,382	1,416,638	1,454,791	1,503,549	1,521,764
University Demonstration Schools Total K-12									2,426	2,438	2,425
K	5,132	5,435	5,711	5,770	6,640	9,290	10,387	10,534	31,641	47,790	55,649

Source: Annual Reports of the Commissioner of Education.

been running consistently between 22-23 percent above Florida live births six years earlier. As far as the near term is concerned, the impact of net migration patterns on elementary school enrollments appears to be stable.

Net migration does not act in a uniform manner. Net migration is the net change in population adjusted for births and deaths. The 1970 U.S. Census[3] found Florida's net migration rate to be 26.8 percent; however, this rate was composed of an increase of 33 percent for whites and a decrease of 1.5 percent for Negroes and other races. The net migration rate was almost the same between the 12 counties which comprise Florida's Standard Metropolitan Statistical Areas (SMSA's) and the non-SMSA counties. However, within the SMSA counties (Broward, Dade, Orange and Seminole, Hillsborough and Pinellas, Palm Beach, Alachua, Leon, Escambia and Santa Rosa, Duval) the net migration rate was overwhelmingly into the suburbs around the central city district in each SMSA. The net migration rate into central cities was 12.5 percent compared to 40.1 percent into areas outside the central cities.

The lower rate of increase of first-grade enrollments over births (22 percent) in comparison to the migration rate (26.8 percent) is accounted for by outmigration of some Florida couples with infants and pre-school age children and the influx of childless persons and mature persons whose children are residents elsewhere.

Florida's elementary school enrollments in grades 1-6 peaked in 1969-70 and have been moving downward since then. The Department of Education's Bureau of Research projects a steady decline through 1975-76, in all an enrollment drop of about 9 percent in 1975-76 from the level in 1969-70. It is likely that elementary school enrollments will remain below their peak throughout the remainder of the decade. Public school first-grade enrollments reached their peak in Florida in 1967-68, this group will be high school seniors in 1978-79. Taking the state public schools as a whole, enrollments in grades 1-12 will reach their crest in 1972-73 and then begin to move downward. Figure 4 presents these projections.

A more detailed picture of public school enrollments broken down by grade is found in Figure 5. It is important to emphasize that enrollments in the lower grades are already actually down. As of 1970-71 first-grade enrollments had declined from the year before three years in a row. The degree to which enrollments will pick up again at the end of the decade depends mainly on the birthrate in Florida and should be considered in the light of the discussion of national birth trends presented earlier in this report.

The only part of the public school system in Florida which is expanding is the kindergarten. If the national pattern of enrollments prevails in Florida a large proportion of Florida's parents will not enroll their children in kindergarten. Therefore, we may expect kindergarten enrollments to remain substantially less than first-grade enrollments. Figure 5 shows the rapid, although now slackening, growth in kindergarten enrollment. Estimations of the future size of early childhood education including kindergarten are subject to a good deal of uncertainty at the moment since rapid expansion in this area is a possibility should massive federal funding be injected into this area of education in the future.

Conclusion:

Assuming that there is no drastic change in net migration rates, the picture for school enrollments in Florida is already one of decreasing enrollments in elementary school which will make itself felt in the higher grades after the middle of the decade. A continuation of present lower birthrates may be felt in gradually decreasing entries into the elementary grades at the end of the

FIGURE 6

PROJECTIONS OF CHILDREN — AGE 6 — USA TOTALS
(as of October 1, all figures in thousands)

October 1	U.S. Census Series C	U.S. Census Series D
1959	3,789	
60	3,887	
61	3,972	
62	4,020	
63	4,107	
64	4,125	
65	4,138	
66	4,174	
67	4,256	
68	4,171	
69	4,102	
Projections		
70	4,011	
71	3,824	
72	3,634	
73	3,528	
74	3,462	3,491
75	3,544	3,450
76	3,664	3,504
77	3,790	3,588
78	3,914	3,671
79	4,040	3,752
80	4,170	3,836

Source: U.S. Office of Education, *Projections of Educational Statistics to 1979-80, 1970 Edition*, Washington, D.C.: USGPO, 1971. Appendix B, Table B-1.

Note: Series C is an Average of Series B and D. Series D assumes a substantial drop from levels of fertility in the mid-1950's.

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[3] U.S. Census, *General Demographic Trends for Metropolitan Areas, 1960-1970*, PHC(2)-11, Florida.

decade. Nationally it is projected that the number of children reaching the usual age for entry to first grade will not surpass the 1967 peak until 1981 or later. (See Figure 6 for details.) It appears likely that the annual number of children born in the U.S.A. will remain below the peak birth year of 1957 until near the end of the century. The birth rate in Florida will probably correspond to the national pattern. Thus it seems likely that the total enrollments in Florida grades 1-12 will remain almost level throughout the 1970's with some decrease being felt in the elementary grades.

II. DISTRICT ANALYSIS OF ENROLLMENTS IN FIRST GRADE

Substantially less than half of the county school districts in the state encompass over 85 percent of the state's first-grade pupils.

In 1970-71 four counties had first-grade enrollments over 10,000. These 54,457 pupils were 39.1 percent of the state's first-grade enrollment. Twenty-two counties had first-grade enrollments between 1,000 and 9,999. These counties enrolled 67,605 first graders or 48.6 percent of the state's total. Forty-one counties had first-grade enrollments under 1,000, including three counties with less than 100 pupils. They enrolled 17,088 pupils or 12.3 percent of the state's first-grade total.

When we examine the changes in first-grade enrollment between the state's peak year in 1967-68 and 1970-71, we find that 40 counties were down in enrollment in 1970-71 over 1967-68 and an additional seven counties were down in 1970-71 over the preceding year but still above their 1967-68 level. Only nine of the 27 counties which were above their 1967-68 enrollment level were counties with first-grade enrollments of 1000 or greater. Figure 7 highlights the districts showing the greatest gains and losses in first-grade enrollment. Figure 8 presents a county-by-county analysis of first-grade enrollment trends. A plus (+) indicates an enrollment above that in the county's first grade in 1967-68, a minus (−) indicates an enrollment level below that of 1967-68.

FIGURE 7

FIRST GRADE ENROLLMENT

Districts with losses of 200 or more, 1967-68 to 1970-71	
Duval	-1,425
Brevard	-1,084
Dade	-998
Okaloosa	-462
Alachua	-321
Polk	-300
St. Lucie	-273
Escambia	-251
Volusia	-200
Districts with gain of 200 or more, 1967-68 to 1970-71	
Broward	904
Lee	516
Pasco	358
Pinellas	349
Seminole	280
Osceola	241

A similar analysis could be presented for each grade level. However, first-grade enrollments are a bellwether for the enrollments in each district in the succeeding years as the cohort of first graders moves upward through the school system.

III. SUPPLY OF TEACHERS

A. Education Degrees Awarded: The National Picture:

The best measure of the supply of new teachers is the number of education degrees awarded by colleges. While non-education majors enter teaching, as do persons already in the work force in other occupations, there are no reliable statistics on the importance of these sources. Also, in elementary school teaching, new teachers are much more likely to be recruited from among education majors than, say, high school chemistry teachers.

Let us begin by looking at the changing position of education graduates in American higher education. Only data for the most recent five years which are available from USOE are referred to since the trends over a longer period are consistent with these.

Although the number of education degrees at the bachelors, masters and doctors level has risen steadily, bachelors degrees in education are gradually forming a smaller percentage each year of all bachelors degrees awarded. On the masters and doctors degree level education degrees are growing as a percentage of all these degrees. (See Figure 9 for details.)

In the most recent five-year period for which statistics are available, 1965-66 to 1969-70, the total number of bachelors degrees awarded grew 52.3 percent while those in education lagged behind growing only 40.6 percent. The picture is different for masters and doctors degrees. Nationally, masters degrees in education rose 58.2 percent while all masters degrees awarded rose 48.7 percent. The difference is sharpest at the doctors degree level; the production of all doctors degrees grew 63.8 percent while the number of doctors degrees in the field of education leaped upward by 92.4 percent in only five years. (See Figure 11.)

FIGURE 8

FIRST GRADE ENROLLMENTS

County	Base Year 67-68	District enrollment Above 67-68 (+) Below 67-68 (-)				% change 67-68 to 70-71	gain or loss in pupils 67-68 to 70-71
		68-69	69-70	70-71	71-72		
Alachua	2,352	-	-	-		-13.6	-321
Baker	270	-	-	-		-16.3	-44
Bay	1,832	+	-	-		-4.7	-87
Bradford	429	-	-	-		-16.3	-70
Brevard	6,671	-	-	-		-16.2	-1,084
Broward	10,117	+	+	+*		8.9	904
Calhoun	184	+	+	+		10.3	19
Charlotte	267	+	+	+		31.5	84
Citrus	328	-	-	+		10.4	34
Clay	934	+	+	+		17.9	167
Collier	982	+	+	+		13.3	131
Columbia	791	-	-	-		-7.7	-61
Dade	22,305	-	+	-		-4.5	-998
DeSoto	365	-	-	-		-5.2	-19
Dixie	166	-	-	-		-9.0	-15
Duval	12,854	-	-	-		-11.1	-1,425
Escambia	5,169	-	-	-		-4.9	-251
Flagler	132	-	-	-		-8.3	-11
Franklin	209	-	+	+*		4.8	10
Gadsden	1,169	-	-	-		-16.0	-187
Gilchrist	94	-	+	+		19.1	18
Glades	109	-	-	+		0.9	1
Gulf	341	-	-	-		-14.1	-48
Hamilton	251	-	-	-		-13.5	-34
Hardee	557	-	-	-		-9.2	-51
Hendry	413	-	+	-		-9.0	-37
Hernando	392	-	+	+		19.1	75
Highlands	731	+	+	+*		2.3	17
Hillsborough	10,659	-	+	+*		0.4	41
Holmes	230	+	+	+		17.8	41
Indian River	920	-	-	-		-6.7	-62
Jackson	924	-	-	-		-18.7	-173
Jefferson	271	+	-	-		-21.0	-57
Lafayette	65	+	+	-		-4.6	-3
Lake	1,703	-	-	-		-10.2	-174
Lee	2,072	+	+	+		24.9	516
Leon	1,984	-	-	-		-11.8	-234
Levy	326	+	+	-		-11.0	-36
Liberty	102	-	-	-		-24.5	-25
Madison	424	-	-	-		-16.0	-68
Manatee	1,684	-	-	-		-4.9	-83
Marion	1,622	+	+	+		8.9	144
Martin	672	-	+	+		3.3	22
Monroe	1,307	+	-	-		-10.7	-140
Nassau	576	-	-	-		-9.0	-52
Okaloosa	3,016	+	-	-		-15.3	-462
Okeechobee	381	-	+	+		10.2	39
Orange	8,369	-	-	-		-1.0	-85
Osceola	533	+	+	+		45.2	241
Palm Beach	6,717	-	+	+*		0.4	27
Pasco	1,125	+	+	+		31.8	358
Pinellas	7,094	+	+	+		4.9	349
Polk	6,356	-	-	-		-4.7	-300
Putnam	1,055	-	-	-		-13.1	-138
St. Johns	782	-	-	-		-6.4	-50
St. Lucie	1,355	+	-	-		-20.1	-273
Santa Rosa	1,004	-	-	-		-4.8	-48
Sarasota	1,599	+	+	+		9.6	154
Seminole	2,090	-	+	+		13.4	280
Sumter	387	+	+	+*		8.0	31
Suwanee	465	-	-	-		-0.9	-4
Taylor	434	-	-	-		-9.2	-40
Union	124	+	+	+*		8.9	11
Volusia	3,140	-	-	-		-6.4	-200
Wakulla	158	+	+	+		27.8	44
Walton	416	-	-	-		-4.6	-19
Washington	280	+	+	+		9.3	26

*Indicates 70-71 lower than 69-70 but still above 67-68 base.

The increase in education degrees awarded stems largely from the activities of publicly controlled colleges and universities, not from private institutions. The following table demonstrates that the percentage rate of increase in degrees awarded by publicly controlled institutions is more than double the percentage rate of increase in privately controlled institutions.

Publicly controlled institutions now award three-quarters of all degrees in education in the U.S.A. This holds true at each degree level: bachelors, masters and doctors, as can be seen from Figure 12.

FIGURE 9

EDUCATION DEGREES AS A % OF TOTAL DEGREES AWARDED AT EACH LEVEL—USA

	Bachelors	Masters	Doctors
1969-70	20.85%	38.13%	19.73%
68-69	20.88%	36.74%	18.44%
67-68	21.33%	35.94%	17.66%
66-67	21.49%	35.38%	17.11%
65-66	22.59%	35.86%	16.79%

e.g. Of all the bachelors degrees awarded in 1969-70, 20.85% were in education.

FIGURE 10

EDUCATION DEGREES AS A % OF ALL DEGREES CONFERRED BY PUBLICLY CONTROLLED INSTITUTIONS—USA

	Bachelors	Masters	Doctors
1969-70	24.21%	43.90%	23.13%
68-69	24.61%	41.82%	21.62%
67-68	25.37%	41.21%	21.04%
66-67	25.58%	40.56%	20.01%
65-66	27.23%	41.52%	19.59%

Within publicly controlled institutions over 40 percent of all masters degrees awarded are in education and nearly a quarter of all doctors degrees are in the field of education. (See Figure 10 for details.)

B. Florida Degrees Awarded

The total number of degrees awarded at each level (bachelors, masters, doctors) by colleges and universities in Florida has nearly doubled between 1965-66 and 1969-70. Looking at an only slightly longer span, 1963-64 to 1969-70, the total number of masters degrees and doctors degrees awarded nearly tripled.

In the field of education the pattern of growth is the same as the pattern for the state as a whole. Bachelors degrees in education in 1969-70 made up slightly less than a quarter of all bachelors degrees awarded (22 percent) while seven years earlier they represented slightly over a quarter (26 percent) of all bachelors degrees awarded in the state. (See Figure 13 for details.)

In Parts I and II of this study we noted the beginning of a decline in enrollment in the elementary grades in Florida. The preparation of elementary school teachers represents well over half of all the activity in collegiate departments of education in the state. Bachelors degrees in elementary education have represented between 56 percent and 62 percent of all bachelors degrees awarded in education in Florida every year from 1963-64 to 1969-70. (See Figure 14 for details.)

FIGURE 11

INCREASE IN NUMBER OF DEGREES AWARDED IN THE USA 1965-66 THROUGH 1969-70

	USA All Fields	USA Education	Ed. Public Inst.	Ed. Private Inst.
Bachelors	52.27%	40.56%	48.66%	19.76%
Masters	48.74%	58.17%	69.71%	32.05%
Doctors	63.78%	92.43%	110.23%	52.94%

%Increase in Number of Education Degrees Awarded 1965-66 to 1969-70

Degree Level	**Public Institutions**	**Private Institutions**
Bachelors	48.7%	19.8%
Masters	69.7%	32.1%
Doctors	110.2%	52.9%

FIGURE 12

% OF ALL DEUCATION DEGREES AWARDED BY PUBLICLY CONTROLLED INSTITUTIONS—USA TOTALS

	Bachelors	Masters	Doctors
1969-70	76.14%	74.42%	75.30%
68-69	74.85%	73.52%	73.68%
67-68	73.54%	72.91%	73.01%
66-67	72.63%	70.73%	70.53%
65-66	71.99%	69.36%	68.92%

In elementary education the state university system plays the largest role in the production of bachelors degrees. The fourth column in Figure 14 shows that the state universities have accounted for an increasing share of all bachelors degrees in elementary education and in 1969-70 produced slightly under 70 percent of all such degrees awarded in Florida. This is a major increase from their share of 55 percent in 1963-64.

Even more striking is the finding that just as elementary school enrollments reached their peak and began to decline, the new state universities (FAU, FTU, UWF) made a major investment in the production of elementary school teachers. An inspection of columns 3 and 4 in Figure 13 shows that these three campuses produced no graduates in elementary education in 1964-65, but only five years later in 1969-70 their 627 bachelors degrees in elementary education made up 36.7 percent of all bachelors degrees in elementary education awarded by campuses of the State University System.

C. Entry and Withdrawal from Teaching in Florida

The National Education Association has for many years annually gathered information about job placement of education graduates. Over the 15-year span 1954-1969 the percent of persons prepared in elementary education who enter classroom teaching immediately following graduation has fluctuated between 75 percent and 83 percent. In the most recent year for which figures are available, 1969, the NEA estimates that 74.5 percent of graduates in elementary education entered classrooms while 62.9 percent of education graduates in secondary education fields immediately entered teaching.[4]

The few existing studies[5] of teacher turnover rates have found annual turnover rates ranging from 8.1 percent to 11.2 percent; and when former teachers reentering teaching were taken into account the net turnover rates ranged from 4.0 percent to 6.4 percent.

In the 1970-71 school year Florida had 62,708 regular classroom teachers. 1,526 were kindergarten teachers, 30,877 were in grades 1-6 and the remainder were in grades 7-12. Thus 32,403 teachers were teaching on the elementary level in grades K-6. This is slightly over half of all the classroom teachers in the Florida public schools.

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[4] National Education Association, *Teacher Supply and Demand in Public Schools*, 1970, Table 8.

[5] *op.cit.*, Table 11.

FIGURE 13

BACHELORS DEGREES IN EDUCATION AWARDED IN FLORIDA

	Total Bachelors in Education	Total Bachelors in Elementary Education	Bachelors in Elementary Ed awarded by State Universities	New State Campuses Bachelors Degrees in Elementary Ed.*
1969-70	4412	2507	1709	627
68-69	3605	2135	1486	377
66-67	2811	1720	1128	238
64-65	2353	1452	818	0
63-64	2155	1267	693	0

*Florida Atlantic U., Florida Tech. U., U. of West Florida.

FIGURE 14

ELEMENTARY EDUCATION BACHELORS DEGREES

	As a % of all bachelors degrees in Education			State Univ. Bachelors in Elementary Ed. as a % of total
	Total Bachelors in Elementary Ed.	Bachelors in Elementary Ed. awarded by State Universities	New State Campuses Bachelors in Elementary Ed.	bachelors in Elementary Ed.
1969-70	56.82%	38.74%	14.21%	68.17%
68-69	59.22%	40.22%	10.46%	69.60%
66-67	61.19%	40.13%	8.47%	65.58%
64-65	61.70%	34.76%	0%	56.34%
63-64	58.79%	32.16%	0%	54.70%

FIGURE 15

BACHELORS DEGREES IN ELEMENTARY EDUCATION: INSTITUTIONAL DATA FOR FLORIDA

	1963-64		1964-65		1966-67		1968-69		1969-70	
	M	F	M	F	M	F	M	F	M	F
Barry College		21		28		37		39		31
Bethune-Cookman	7	46	12	61	6	42	6	35	7	52
Florida Memorial	13	47	20	53	6	46			9	55
Florida Southern	5	58	3	52	3	49	1	55		41
Jacksonville U.	4	51	2	55	5	41	7	83	9	86*
Rollins: Main Campus	1	21	0	18	1	38	2	34	4	36
Patrick									3	19
Saint Leo College					2	6	4	25	3	28
Stetson	3	43	1	31	4	45	3	70	7	45
U. of Miami	11	157	21	188	9	169	13	221	17	232
U. of Tampa	4	34	5	37	3	33	6	40	17	77
Fla. Southeastern Bible Col.							0	5	1	19
Edward Waters	6	24	6	41	5	12				
State Univ. System										
FAMU	19	115	16	111	15	104	17	77	21	62
FAU					44	194	14	212	44	275
FSU	12	214	23	251	10	331	11	313	11	360
FTU									5	90
UF	3	182	5	245	3	254	5	369	8	335
USF	8	182	16	151	16	157	18	299	31	254
UWF							11	140	12	201
State U. System Total	42	693	60	758	88	1,040	76	1,410	132	1,577
Florida Total	96	1,171	130	1,322	132	1,588	118	2,017	209	2,298
	1,267		1,452		1,720		2,135		2,507	

Using 8 percent as the high estimate for annual teacher turnover and 5 percent as the low estimate, we would expect total turnover for Florida to fall between 3100 and 5000 teachers annually based on the 1970-71 teaching work force. For teachers in grades 1-6 we would expect the annual turnover to lie between 1500 and 2500 teachers. It is probable that the lower estimate is the better one since the reentry of experienced instructors into teaching probably increases in periods of economic recession and price inflation. In most recent years the annual number of retiring teachers in Florida has run around or slightly above 1000; this sets the absolute lower limit for the annual rate of turnover.

Another factor which affects the prospects of teacher education graduates of Florida colleges is the migration into the state of persons who are qualified to seek and hold teaching positions. While some Florida education graduates move out of the state, it is probable that there is a net gain in persons qualified to teach over the number of Florida education graduates each year due to in-migration. This is in the realm of speculation however.

To sum up the situation in Florida: if the teacher turnover rate is at or above 5 percent, if there is a net in-migration of qualified teachers, if birthrate remains low and the elementary-school-age population continues to decline, and if Florida's colleges continue to produce education graduates at or above the 1969-70 level; then there will be an oversupply of elementary school teachers throughout the 1970's and an oversupply in most secondary school subjects toward the end of the 1970's.

D. National Demand for Teachers

The projections made by the United States Office of Education anticipate that the number of classroom teachers employed in the nation's public schools will remain almost constant throughout the 1970's. USOE figures show an actual growth of 606,000 teaching positions between 1960 and 1969 but a projected increase of only 39,000 teaching positions for the entire nation between 1970 and 1979. (See Figure 16 for details.)

National Education Association data (found in Figure 17) show a dramatic decline in the number of states reporting a shortage of applicants for teaching positions from 20 states in 1966 to no states in 1970 and 1971.

Both the NEA and the USOE project a substantial excess of education graduates over new positions available. The USOE figures assume extensive readjustments in student career plans and college curriculum.

FIGURE 16

CLASSROOM TEACHERS IN REGULAR ELEMENTARY AND SECONDARY DAY SCHOOLS
(Public Schools Only)

	Total K-12 (in thousands)	Elementary*	Secondary*
1959 . .	1,355	858	550
60 . .	1,408		
61 . .	1,461		
62 . .	1,508		
63 . .	1,578		
64 . .	1,648		
65 . .	1,710	965	746
66 . .	1,789	1,006	783
67	1,855	1,040	815
68 . .	1,936	1,076	860
69 . .	2,014	1,107	907

	Projected Totals with ESEA	Projected Totals without ESEA	(Actual)*	(Actual)*	(Actual)*
1970 . .	2,050	1,870	2,061	1,132	929
71 . .	2,065	1,885			
72 . .	2,073	1,893			
73 . .	2,080	1,900			
74 . .	2,080	1,900			
75 . .	2,079	1,899			
76 . .	2,080	1,900			
77 . .	2,082	1,902			
78 . .	2,086	1,906			
79 . .	2,089	1,909			

Source: USOE, Projections of Educational Statistics to 1979-80, 1970 Edition, Table 26.

Note: Two projections are given, the first assumes that funding for the Elementary and Secondary Education Act of 1965 is continued at present levels, the other does not.

*Source: Statistical Abstract of the U.S., 1971, Table 173.

FIGURE 18

PROJECTION OF TEACHER SUPPLY AS PERCENT OF DEMAND USA

	NEA	USOE
1970	154.6%	141.5%
71	182.8	161.0
72	101.0	167.8
73	211.5	168.7
74	233.3	174.7
75	245.7	180.6
76	251.1	179.2
77	258.6	180.3
78	262.6	177.3
79	273.8	175.1
	(a)	(b)

Source: (a) Greybeal, William S. "Teacher Surplus and Teacher Shortage" *Phi Delta Kappa*, October 1971, pp. 82-85; (b) USOE, National Center for Educational Statistics, *Bulletin*, No. 6, January 1971.

This report relied heavily on USOE and NEA statistics. The Office of Institutional Studies at Teachers College, Columbia University, as part of its own ongoing research queried many professional organizations in education in the spring of 1972 concerning the supply and demand for teachers. Among the organizations that indicated a lack of quantitative data beyond what is contained in USOE or NEA publications were those listed below. This list is not comprehensive but is indicative of the state of knowledge about teacher employment.

American Federation of Teachers (AFL-CIO) Department of Research

FIGURE 17

GENERAL CONDITION OF TEACHER SUPPLY AND DEMAND AS REPORTED BY STATE DEPARTMENTS OF EDUCATION PERSONNEL 1966-1971

	Number of States Reporting as of Fall					
General Condition of Teacher Supply & Demand	1966	1967	1968	1969	1970	1971
Substantial shortage of applicants	20	19	5	2	0	0
Some shortage of applicants	11	14	17	12	2	0
Shortage of applicants in some subject areas and excess in others	8	11	19	32	35	24
Sufficient applicants to fill positions	0	1	1	1	7	0
Some excess of applicants	0	0	0	2	1	11
Substantial excess of applicants	0	0	0	0	4	13
Valid appraisal not possible by State	11	5	8	1	1	2

Source: NEA Research Division "Preliminary Report: Teacher Supply and Demand Fall 1971", Table 1.

FIGURE 19

DEMAND FOR ADDITIONAL STAFF WILL EXIST IN 1972-73

		Florida	USA—Number of States* reporting *any* demand in the area
Instruction	Early Childhood, pre-school,		
	Kindergarten	Men only	28
	Elementary:		
	1-3	Men only	13
	4-6	Men only	13
	Health or PE		3
	Reading		19
	Secondary:		
	Art		4
	Foreign Languages		4
	Health or PE		7
	Home Economics		1
	Industrial Arts	Yes	28
	Language Arts		1
	Mathematics	Yes	21
	Music		10
	Reading	Yes	18
	Science		16
	Social Studies		[illegible]
	Vocational-Technical	Yes	31
Special Instruction	Bilingual Ed.		18
	Environmental Ed.	Yes	11
	Ethnic Studies		6
	Special Ed.	Yes	20
Instructional Support	Librarians		17
	Library Aides		2
	Teacher Aides		2
	Technicians (e.g. media specialists)		9
Pupil Personnel Services	Counselors:		
	elementary	Yes	18
	secondary	Yes	12
	Psychologists	Yes	13
	Psychiatrists	Yes	6
	Social Workers		8
	Nurses		4
Administrative	Superintendents		3
	Principals		6
	Assistant Principals		3

Source: National Center for Information on Careers in Education, *Education Personnel Information Communique* No. 3, 1972.

*49 states and D.C. No response from Kansas and Puerto Rico.

National Association of Elementary School Principals
American Association for Higher Education
Council for Exceptional Children
National Science Teachers Association
Speech Communication Association
Music Educators Conference
Department of School Nurses (NEA)
National Council for the Social Studies
National Council of Teachers of Mathematics
Association of Teacher Educators
Association for Supervision and Curriculum Development
National Association of Secondary School Principals

Finally, Figure 19 represents the most recent information available on demand for teachers among the states and highlights the response from Florida's Department of Education. It should be noted that the count of states includes all states reporting *any* demand even though it may be for only a few teachers in, say, rural areas.

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ATTACHMENT G
THE FINANCING OF POST-SECONDARY EDUCATION

THE FINANCING OF POST-SECONDARY EDUCATION

Roger E. Bolton*

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SUMMARY OF MAIN RECOMMENDATIONS

1. Tuition at state universities and community colleges should be raised substantially, perhaps doubled (in today's dollars) over the next five years. A much increased program of direct grants to students should be used to offset the impact of the tuition increase on lower-income and lower-middle-income students. The combination of higher tuition and grants would improve equity in the system and would also permit private colleges to compete more effectively for students, which they need to be able to do to thrive, and which they are hard pressed to do now because the state's subsidies are almost completely concentrated on students who choose to attend publicly operated institutions. The state's operation of colleges and universities, while justifiable, need not require that all of its support for higher education be limited to such institutions.

2. The state should seriously consider loosening some of the detailed, cumbersome controls on the day-to-day operations of state universities. This would likely improve innovation, experiments in cooperation with community colleges and private colleges and universities, and the morale of university administrators. If a sweeping change in bureaucratic requirements is not feasible, then experimental changes, such as proposed for a trial period by the University of West Florida, should be tried to see if money can be saved and productivity improved

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*Associate Professor of Economics, Williams College, Williamstown, Massachusetts. In the preparation of this report I have had the help of many people in Florida, too numerous to mention all by name, who consulted with me. I visited 18 colleges and universities in Florida: seven state universities (all the universities except Florida Atlantic and University of North Florida); six community colleges (Santa Fe, Brevard, Valencia, Hillsborough, Miami-Dade, and Pensacola); and five private colleges (Stetson, Rollins, University of Tampa, University of Miami, and Barry). I talked to a diverse group of persons at each one, including presidents, vice-presidents, faculty members, and students. I also had the benefit of discussion with Chancellor Robert Mautz and others on the staff of the Board of Regents, and with Lee Henderson, Director of the Division of Community Colleges. All in all, I talked to nearly 100 persons in higher education in the state. I want to express my great thanks for the kindness of all of them and the assistance they gave me. I have also had the benefit of considerable discussion with members of the Citizens' Committee and its staff. But this report expresses only my own views, and I alone am responsible for the contents.

by giving universities somewhat more autonomy in day-to-day operations.

3. All parts of the higher education system in Florida should consider more actively than in the past the benefits of cooperation between state universities, private colleges, and community colleges. A number of specific things are recommended, including giving discretionary funds to state universities to allow them to finance trial projects, and changing the tuition fee charge to a flat charge per student credit hour, rather than maintaining a distinction between part-time and full-time students.

4. The excellent opportunities offered for future cooperation by the regional groupings of different kinds of institutions should be exploited. The sharing of facilities, students, and faculty should be encouraged in these situations where physical proximity is a favorable factor. The State University System must consider the desirability of coordinating the work of a state university with that of other institutions in its region, even if that means the state university is not fully coordinated with all other state universities. Both kinds of coordination are desirable, and a trade-off between the two must be kept in mind.

5. The State Department of Education should make a major study analyzing the effectiveness of the public systems of higher education (community colleges and state universities) in attracting poorer students. It should collect better information than now exists on the socioeconomic status of students in public institutions, with a view to reexamining the appropriateness of charging all students the same low tuition (low relative to the cost of education to the state), regardless of a student's need.
   The Department of Education should also make a periodic study of college-age youth in the state, to determine how college attendance varies with socioeconomic status, with a view to evaluating the effectiveness of various policies to encourage young people to invest in education after high school (low tuition versus loans versus grants,etc.).

I. GENERAL OVERVIEW

Florida has built a large and high-quality public sector of higher education, in which accessibility, both geographical and financial, has been a prime goal. This public sector is composed of the community college system and the State University System. The private sector also seems fairly healthy on the whole, and it manges to enroll a wide variety of students of different income levels. However, it is heavily threatened by continued competition from the low-tuition public sector and survives partly by relying heavily on out-of-state students. The entire collection of educational resources offers the citizens of the state a great diversity of options in programs, location, selectivity of students, and costs.

The state has contributed very liberally to the development of the public sector, permitting tuition charges to remain far below the cost of education. A special feature has been the establishment of public two-year community colleges in 28 different locations scattered all over the state, which were very important in the achievement of accessibility. There are now nine state universities, one in or near all the state's major population centers. Six of these were established in the 1960's and '70's. Four of the six are limited to the upper division (junior and senior years) and graduate levels, and a decided effort has been made to channel the bulk of the freshman and sophomore year (the lower division) work into community colleges rather than universities. This has provided well-qualified students for community colleges, and they are felt by many (including some administrators and faculty I talked to in the State University System) to provide education which, for a wide range of students, is as good or better than the lower division of state universities. The community colleges are committed, nevertheless, to meeting the needs of many different kinds of young people, and many adults as well. In my travels around the state, I was greatly impressed with the dedication to this particular mission in the community colleges and with the high morale and sense of real excitement I found among faculty members and administrators.

I think a notable feature of the two-year colleges is that they combine occupational training with academic instruction. This offers a good chance for students and faculty with very different interests to rub elbows with each other, and for students to explore different types of education before choosing what is best suited for them. In that way community colleges can contribute greatly to one of the most important social functions of higher education—that of providing an opportunity for students to sort out their talents and interests before they go too far down any one specialized road. This benefit would be lost if occupational education were taken out of the community colleges and concentrated in schools specializing in occupational education alone.

State tax money to support the current operations of public higher education is now on the order of $270 million per year, of which about two-thirds is for the State University System (including agricultural education and research at the University of Florida and the medical schools) and one-third for the community college system. In addition, large amounts—perhaps $45 million in any one year—have been spent on capital outlay financed by selling bonds, which must eventually be paid off by collections of taxes. There are roughly 185,000 students (full-time equivalent) in the two systems, about 100,000 of them in community colleges. The private colleges in the state enroll on the order of 40,000 students, of which about 60 percent are from out of the state; in contrast, only about six percent of community college students and about 10 percent of public university students are from out of the state.

The State Department of Education estimates the annual operating cost per full-time equivalent student in the public sector as follows, for 1971-72:

State Universities	
Lower Division (freshman, sophomore years)	$1753
Upper Division (junior, senior years)	2144
Beginning Graduate (generally master's degree)	2767
Advanced Graduate (generally doctorate)	6290
Community Colleges	1152

Of this cost, only a rather small part is defrayed by student tuition. Tuition is $570 per year (three calendar quarters) for resident undergraduates, and $720 for resident graduate students. Tuition in the community colleges varies from one college to another, but is generally between $200-300 per year. Tuition has covered 20-25 percent of the operating costs of community colleges in recent years.

It may be noted that in Florida the legal fiction is often maintained that tuition is charged only to out-of-state students, while the fees charged to resident students are called registration fees. Most citizens and policy makers, however, call all required student fees tuition, and I follow the same practice in this report.

Community College Funding

Community colleges are local agencies, in the fashion of school districts, subdivisions of the state but not state government agencies. They are administered by local boards of trustees, with some state coordination and advice. Tuition is determined by the local boards with the approval of the Department of Education, and varies from one college to another. Almost all costs not defrayed by tuition are subsidized by the state government; local school districts no longer have any obligation to support the colleges, and the boards of trustees are independent of the county school boards.

Through the current budget year (1972-73) state subsidies have been allocated under a junior college Minimum Foundation Program, similar to the program for state aid to elementary and secondary education (this dates from the past, when the colleges were operated by school districts). The Minimum Foundation Program gives a certain number of dollars per "instruction unit"; one unit is earned per a certain number of full-time equivalent students (FTE) in occupational and compensatory education, or per a certain (higher) FTE in other programs. Some allowance is made for the rank and experience of teachers in determining the dollars per unit, but no allowance for different class sizes and other factors which cause the costs of some programs to be higher than others, and which cause the total operating costs of a college to depend on the particular "mix" of programs it offers.

Starting in 1973-74, however, state contributions to operating costs of a community college will be determined by a new formula, which makes the amount depend both on enrollment *and* on the average statewide costs of the various academic and occupational programs offered there.[1] A college with more of its enrollment in high-cost programs will get more money than another one which has the same total enrollment but fewer students in high-cost programs. The calculations and allocations will be made separately for colleges with less than 1300 FTE and colleges with more than 1300 FTE, to allow for economies of scale. The general features of this enrollment-cost formula have been written into state law by the Legislature.

The procedure will be to calculate statewide average costs in some recent base year for which full data are available, and then increase them by some percentage (the same for all colleges) to allow for increases in salaries and other costs since the base year.

Although the enrollment-cost formula will determine the total amount to each college, that total will be given as a block grant, and it will be left to the discretion of the college exactly how to spend it—the college is not bound to spend exactly the system-wide average on each and every program,but can spend less on some programs in order to spend more on others (more on this later).

Even after the change in the formula for subsidizing operating costs, capital funding will continue on the same basis as now. Certain amounts per FTE are granted for capital outlay and debt service, out of automobile license tag fees. In addition, community colleges are allocated some of the money raised by issuing state higher education bonds, which are repaid out of a tax on gross utility receipts.

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[1] The following discussion of the details of the new funding formula is based on the Department of Education's report, *The New Funding Process for Florida's Community Colleges* (annotated version prepared by Citizens' Committee staff, 1972).

From calculations of statewide cost per FTE for the sample year 1970-71, we can pick out some examples of programs which cost more than the average: architecture and engineering, agriculture, health careers, occupational. On the other hand, examples of programs costing less than the average are law, library science, psychology, social sciences. The average cost per FTE for all programs was $1,080 in 1970-71. The occupational categories to be used in the calculations all had costs either essentially equal to the average or somewhat above it in 1970-71.

Incentives in the New Formula

In the new formula, a college's enrollment in any particular program will generate for the college an amount of state aid equal to the enrollment times the average cost of that program in the whole system. If its own program has much higher costs than the average, the college will be able to cover the costs only by cutting back on some other programs—spending less per student than the state average in those other programs. This will be permitted under the system, but there is a limit to how many such programs, with costs above the state average, local administrators can support in that way. Each program dean or chairman will know just how much of the state subsidy his own program was responsible for generating, and may have a persuasive argument against cutting back on it to cover higher costs in other programs. This means that institutions will have some incentive to avoid programs which have very high overhead cost and enrollments which are small relative to the state average. This should contribute to general efficiency.

However, there is no great incentive, in the formula itself, to control the level of costs for programs which already have enough enrollment to spread overhead and whose average costs are near the state average. Nor are there incentives to prevent all the community colleges together from putting in high-cost, low enrollment programs. Once high costs are incurred in the system in any one year, they become base-year costs for determining the request for state aid in a succeeding year, and thus may become embedded in the system for many years to come. Once tolerated, they tend automatically to perpetuate themselves, unless vigilance is exercised and the formula altered to weed them out. This is recognized by some people in the community college system, but it is not clear how much of a problem it will be. One must hope there will be adequate attention to the need for incentives for efficiency, and that there will be scrutiny of systemwide costs by decision makers of all kinds, including legislators. This is not to impugn the motives of community college administrators. In my travels about the state, I was greatly impressed with their conscientiousness and dedication to keeping costs low. And data presented above show their costs *are* low. But no public should have to rely solely on the good motives of administrators to achieve efficiency; it needs to have other devices at its disposal. Thus, it is important to keep in mind that the new formula *per se* is not much of such a device.

On the other hand, the same sort of problem exists under the Minimum Foundation Program now. Students contribute only a small part of the costs, and local taxpayers contribute even less. These two groups, which might otherwise be relied on to curb inefficiency, have little reason to do so when almost all of the costs are paid for out of taxes levied on the state as a whole. At least the new formula will allow the display of much more information about the operations of colleges which will help legislators and other decision makers analyze much more easily the various forces in determining costs in the system.

Two other noteworthy features follow. After an amount is calculated for each college based on its enrollment and statewide average costs, two amounts are subtracted to reflect the fact that colleges need not cover all their operating costs by state funds, but can use tuition fees and federal funds as well. The average percentage which student fees were in the base year for all community colleges in the state is to be calculated, and that percentage subtracted from the estimate of costs before determining the amount of state aid. In 1970-71 this percentage will be 21.1 per cent. The same is to be done for money from federal sources, except that an average over a four-year period is to be used. For the four years ending in 1970-71, this percentage will be 5.049 percent. All this means that a college which levies tuition fees greater than the state average, or which succeeds in attracting federal funds to a greater than average degree, will not have its state grant cut back to reflect that action (except to the extent its actions affect the statewide average! This will be negligible except perhaps for Miami-Dade Community College.). Rather, the above-average tuition and federal support will be available to support higher quality, or at any rate, higher costs in all its programs taken together. These features mean the college can support additional costs if it can sell the federal government or students on the idea they are worth paying.

The State University System

All nine state universities offer specialized junior- and senior-year and lower-level graduate work (generally master's degree programs). Five of them also offer lower-division courses, and two of them—the University of Florida and Florida State University—offer advanced graduate work (generally doctoral programs). What is called a "university system" in Florida might be called a system of two universities and seven state colleges in some other states, because only two institutions offer advanced graduate work. However, similar nomenclature is found elsewhere, and is unimportant in any event. All universities function under the supervision of one Board of Regents, which sets common policies on many things, in consultation with the presidents and other officials of the nine institutions. The Board has set a conscious policy of limiting the creation of expensive new programs, and there is currently a moratorium on new doctoral programs. It also is in the process of reviewing the current output of existing graduate programs, with a view to possible elimination or consolidation of ones with very low output. This sort of review, of course, has been going on in other states as well.[1]

State subsidies are now appropriated to the Board of Regents for all nine universities combined, and the Board determines how much each university gets of this total. The allocation is largely determined by the enrollment in each university and the costs of its programs, in the same spirit as the new funding formula for community colleges, but it is not written into state law as it is for community colleges. In the State University System, the allocation of money for instruction and research is according to a principle of "comparable dollars for comparable programs" (with some modifications, to be mentioned later, which are important to some universities but relatively minor compared to the whole system). However, as in the community college funding, the formulae are used only to generate the total amount to be given each university. The university is free to allocate funds to different departments and programs as it wishes, and is not bound to give a department exactly the number of dollars which the department's enrollment generated by the formula. However, in making appropriations, the Legislature does specify limits on the amounts to be spent for each of several object categories: salaries, other personal services (graduate assistants, consultants, faculty sabbaticals, etc.), expenses, and operating capital outlay (books and other small items of equipment). Universities can transfer funds from one of these categories to another only to a limited degree.

The allocation principle calls for different expenditure per student in the four levels of education: lower division, upper division, beginning graduate, and advanced graduate, going from lowest expenditure to highest. Thus, the University of Florida and Florida State University receive more per student than the other universities mainly by virtue of their many advanced graduate students. The principle also recognizes that within each level of education, there are some differences in costs between academic departments. Therefore, two universities may not get the same number of dollars per student even if the same levels of education are represented in both (that is, for example, two upper division universities, both of which have junior and senior undergraduates and beginning graduate students, may not receive exactly the same number of instructional dollars per student).

In the allocation of academic positions, the major modifications to the principle of comparable dollars for comparable programs include extra allocations, above the usual formula, to Florida Agricultural and Mechanical University, for compensatory programs to bring disadvantaged freshmen and sophomores up to a certain level before they proceed into the upper division: allocations to the University of Florida and Florida State University to match federal grants for certain programs; allocations to the two newest universities to help develop new programs; and some smoothing out over time of the effects of any sharp changes in enrollments at each institution. There are also many smaller modifications. All these are precisely specified in staff reports available to legislative committees, the universities, and others. The exceptions covered only about four percent of all the academic positions in the whole system for 1972-73.

Some general examples of application of the allocation formulae may be useful.[1] "Productivity factors" are calculated for the entire university system (note here again a feature which will also be used in the new community college system), as the ratio of student credit hours to faculty members. These are done separately for different disciplines and different levels. The factors are applied to projected student enrollment in each level and discipline in a university to get the allocated number of teaching faculty positions. At some later time, when actual enrollments are known, an adjustment is made for the difference from the projections.

The number of research positions are allocated on the basis of one per 12 teaching positions, one per four teaching positions, and one per two teaching positions, at the undergraduate levels, beginning graduate, and advanced graduate levels, respectively. The amount allocated for salaries is determined by applying system-wide average salaries. These are calculated separately for discipline category and activity (e.g., lower-level teaching, upper-level teaching, research, etc.). Each university is allocated a total for academic salaries by multiplying its allocation of FTE faculty in each discipline and activity by the system-wide averages; differences in average salaries from one university to another are due only to differences in mix of programs and activities.

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[1] "Limit on Ph. D.'s Sought by States; Costs a Factor," *Chronicle of Higher Education*, February 12, 1973, p. 1.

[1] The following discussion is based on Board of Regents, *Explanation of Allocation of 1972-73 Educational and General Appropriation*, and accompanying tables, mimeo.

A number of nonacademic positions are allocated on the basis of academic positions, which means that indirectly they are based on student enrollment too. For example, nonacademic positions in academic programs (technicians, etc.) were allocated for 1972-73 on the basis of one position per 3.24 academic positions at all universities except the University of Florida and Florida State University, for which one per 3.10 was used to allow for the relatively heavy requirements in science programs there.

The distribution of general administration positions expenses is based on the number of academic positions, but recognizes economies of scale: that is, the number of dollars per academic position declines as the number of academic positions rise. (For 1972-73, the formula gave each university a flat amount of $847,068 plus $2,052 per academic position.) Academic administration positions (deans and department chairmen) were allocated on the basis of one per 13 academic positions. General expenses for instruction and research, other than salaries, are also allocated as so much per academic position.

Formulae for current library operations are very complicated. Some money is allocated in equal amounts to each university, without regard to size or programs; some is allocated in a complicated way by student enrollment, number of faculty, number of master's programs, and number of doctoral programs; and some is allocated according to how "deficient" a university's present collection is, as measured by a modified version of a standard developed in the state of Washington. This last method does have a shortcoming, as was pointed out by officials of one university I visited. A university in the past may have spent more on its library collection than the formula amount (which, remember, it is free to do, because of the block grant system), to build up its quality, or it may have received gifts for that purpose. But if the quality is thus improved, it will not be as "deficient" as some other universities, and will actually get less in the future than the others!

Role of the Formulae

The Board of Regents has emphasized allocations by systematic formulae based on enrollments and costs for some time, and the system is widely known in higher education circles outside of Florida for such techniques. A common interpretation in the state is that this is the only feasible manner of dealing with the particular political situation in Florida. The State University System is made up of institutions which are quite different in certain ways. Two of them were strong public universities before 1960, emphasizing undergraduate and graduate work and research (Florida and Florida State). Another was a much underfunded university primarily for black students (Florida A and M). All three of those are in small cities, in the northern part of the state, away from the largest and more rapidly growing metropolitan areas of the south. The two strong universities, however, had politically influential alumni, which generated political support despite their not being in populous areas. In time, political pressures built to upgrade Florida A and M as well. In the 1960's and early 1970's six new universities were added, four of them in large cities nearer the bulk of the state's population. Because of their politically more favorable location, there was considerable political pressure for the establishment of the new universities, and there is continued political pressure to fund them adequately, just as there is political pressure to continue to fund the older universities well. In addition, the nine universities differ in other ways: two offer doctorates; A and M has been assigned a duty of compensatory education; four of them have no freshmen or sophomores; two of them have everything but advanced graduate programs. In this kind of situation, it has perhaps proved essential to have a fairly precise way of parceling out the money, so that the decisions can at least be explained to all the people who are likely to find reason to criticize the results.

It is important to remember the difficult position of the Chancellor and the staff of the Board of Regents in a situation like this. They have no sharply defined political constituency, with votes at the ballot box; they have no group of loyal alumni solidly behind them; they have no football team.

In the newer, less prestigious universities and in Florida A and M, a frequent view seems to be that some sort of formula is absolutely essential, to put it roughly, "to see that we get our share in competition with the University of Florida and Florida State." However, there is considerable dissatisfaction with the particular formulae used. This is inevitable when budget scarcity prevents anyone from getting all the money he wants or feels he "needs" to produce good education, and it cannot be taken necessarily as evidence that the formulae are not valid ones. I heard the view expressed that the allocation must make each university "equally unhappy." (Someone in community college circles used the same phrase in describing how the limited funds for new construction were allocated to all the community colleges with pressing needs.) This principle makes good sense if it can be assumed that the unhappiness of each university is an accurate reflection of the educational merit of the activities which are cut out because there is not enough money to go around. That is probably not a completely accurate assumption, but the "unequal unhappiness" criterion may be about as good as any other one, given that no one knows very well how to quantify the real output of educational expenditures anyway.

There is a lot of unhappiness about the emphasis in the formulae on enrollment, implying that universities get their money only by successfully competing for students. I happen to believe the emphasis on enrollment is a good one, at least in determining the total amount given to each university. It imposes a discipline on universities, forcing them to heed the needs and preferences of that part of the population which has more stake than any other in what goes on in the university system (although, of course, they do not have the only stake, by any means). A university is still free to allocate funds internally in ways not strictly dependent on enrollment, which gives it sufficient freedom to practice its own educational philosophy once it has held out enough promise to attract students in the first place.

Smaller universities argue that the formulae do not give them enough extra positions per student to offset their higher average costs as a small institution. Upper division universities, limited to upper division and beginning graduate students, argue that it is not adequate for them to receive the same number of dollars per student as other, more diversified universities receive for the same upper division and beginning graduate students. Their argument is that the diversity of the others gives an internal flexibility in using faculty and other resources which they do not have. Therefore, they argue they should receive *more* dollars per student than others. This argument seems to me to be quite logical, and I feel it is worth much more attention than it seems to have been given. However, when I outlined the same argument to a very knowledgeable person in higher education in the state, he suggested that it was hard enough maintaining a policy of giving *as many* dollars per student to the upper division universities as to some others!

Whatever may be said about the formula allocation, one thing is clear; the principle of comparable funding does demonstrate a serious commitment to make resources of quality generally available to population spread all over the state. Combined with the limitation on graduate programs, it is in basic outline a suitable approach to meet the needs of accessibility while avoiding the *unnecessary* duplication of high-cost programs. Some duplication is *necessary* to meet the goal of geographical accessibility, of course. However, the long-established position of Florida and Florida State does give them a prestige which attracts a disproportionate share of high-income students, who can more easily afford the higher costs of living away from home. This problem is treated in a later section of the report, on equity. It may be seen as a problem, but the solution to it is certainly not to alter the funding system to offset it by giving less to those two universities; the solution is rather to introduce more financial aid for poor students, so that poorer students have the same range of choice as richer ones have—so they can pay the higher costs *if* they are suited to Florida and/or Florida State and *if* they find either of the two suited to their own interests.

The experience in formula allocation, and in making the kinds of exceptions to it which can rationally be made and defended, will stand the Board of Regents and its staff in good stead in the coming years. It will be needed to cope with problems raised by the slower growth in enrollment which is already apparent, and by any rapid shifts in the position of various universities. For example, it should prove very helpful in forcing the adjustments which seem certain to be required in the near future as a result of the decreasing need for graduates in the field of education. This is discussed at more length below.

The best way to use enrollment-cost formulae is to establish a first approximation of the most productive allocation among competing universities. Because it rewards universities which attract students, the first approximation is a pretty good one as a start. It would be even better if those students who are *able* to pay more of the costs of education without strain, were in fact *required* to do so. Then success in attracting students would be a more severe test, especially because competition from private colleges would be more effective, and success in the test would be even more convincing than it is now. But in any event, the formulae can produce only the first approximation. Exceptions will always be called for, and the Board of Regents will always have to make educational policy decisions which imply what exceptions are needed. In the long run, the Board should not shrink from this duty. At the moment, given the political situation described above, there may be justification for sticking as closely to the enrollment-cost formulae as is done now. But in the future, as the system is more "shaken down," as it were, and the relative positions of universities more clearly established, more departures may be possible. Some departures may be ones which assign specialized missions to certain universities and give the extra resources, if needed, to accomplish them. Merely as two examples—they are *only* examples—Florida A and M, and perhaps the University of North Florida, might be given extra resources to upgrade education of disadvantaged students. A and M already receives extra funds for this, of course, but the question is whether enough is being done and whether other universities should be brought into the mission. It may be beneficial, for example, to bring a university into the mission which is not so strongly felt to be the "black" school in the system. I merely give this as an example of a possible exception to the formulae, which must be decided for or against after explicit discussion (I don't pretend to decide for or against). Another possible example may be to give one of the universities extra resources in order to permit it to function like a small liberal arts college even as its total size grows (perhaps using the "cluster" idea, which has been already tried at University of West Florida and elsewhere in the nation). This would represent a conscious sacrifice of some of the economies of scale, to achieve an objective other than the minimization of cost.

Yet another kind of exception is where economies of scale are given *more* weight than now—where expensive graduate programs are eliminated or consolidated. Given the lack of jobs for some advanced graduates it may be necessary to say that a certain program cannot be offered at both the University of Florida and Florida State, if the enrollments are small at both places. Perhaps the two should be combined into one, or even both of them eliminated and a replacement established at still another university. The Board has already announced a review of low enrollment graduate programs, so apparently it is ready to face this question.

The formula system has the same advantages the new community college formula will have—the effective display of information and the systematic consideration of factors which cause variation in the costs of various educational programs. Legislators and other decision makers can continue to use this information to make intelligent decisions without having to be bound by precise mathematical rules which leave no grounds for exceptions. But, as with the community college system, the formula itself does not guarantee efficiency; in using system-wide averages for the pivotal starting point, which is the credit hours per teaching position in the previous year, there is a danger of freezing high costs in the system once they are tolerated, unless the information generated is analyzed carefully each time around.

Administrative Problems

State universities are treated like state agencies, not like community colleges which are more like local governments. Their budgeting, disbursements, personnel practices, and a host of other everyday administrative operations are subject to close regulation, control, and audit by various parts of the state government. Some of this control is exercised by the Board of Regents out of a desire to insure uniformity of certain practices, but a great deal is exercised by other state agencies which apply the maze of bureaucratic regulations which have routinely developed in state governments ostensibly to protect the taxpayers' interests.

State universities should be regulated to some degree, because they use tax dollars, but one strongly suspects that there is now *excessive* control over them. The autonomy of local administrators is restricted to the point of actually interfering with efficiency. Problems seem to be especially severe in personnel classification, choice of vendors for supplies and services, and transfers out of one state budget category to another. One hypothetical example given me was the choice between one skilled employee to do a job, at, say, a salary of $10,000, and two unskilled or incompetent persons, at, say a salary of $7,000 each. But, if using the one employee requires a reclassification of position or increase in salary, getting approval for that may be so difficult and take so long that supervisors give up in disgust, and pay $14,000 for two *unskilled* persons instead of $10,000 for a skilled one. In another case, I heard of a university being offered services a professional person wished to donate, and which it judged valuable and wanted to accept, but could not do so because of state regulations on choice of vendors.

To many it is a joke ("Someone must have stolen this state blind once, or it wouldn't be so nervous about every penny"), but I saw many cases of extreme frustration, lack of morale, and draining of energy into attempts to cope with the system—or to beat it. People in private colleges and in community colleges pointed out how fortunate they were to have more control over their own operations then their counterparts in state universities. Most people seem to feel that other state agencies, rather than the Board of Regents staff, are the chief problem for them. Some Board of Regents staff point out that the staff actually assists universities in gaining some freedom from excessive regulation by negotiation with other agencies and application for exceptions to be made to regulations, but sometimes this is seen by campus administrators as compounding the problem—"There are too many people interpreting what a university wants to do." I recommend there be some loosening of controls with an aim to increase efficiency and to give university administrations more scope to exercise their own responsibility. I especially favor this because it should encourage more innovation and experimentation in cooperation by state universities with community colleges and private colleges. There are now a number of fine examples of such cooperation, but many administrators report they are greatly inhibited by regulations on use of state property, transfers of funds from one budget category to another, setting of fees for students in special circumstances, etc. In many cases it can be shown that there are actually no legal barriers to certain novel and innovative actions—that administrators actually can do some of the things they now think they cannot. But people have had such bad experience with red tape that they become "afraid to ask" whether certain things can be done or not.

It should not be inferred from these comments that every vice-president, dean, department head, or faculty member in the state universities is full of innovative ideas, but is bound hand and foot unable to move. As said earlier, there have been some notable examples of cooperation, especially between universities and community colleges, which provide better programs at less total cost. But on the other side, some may use the well-known problem of red tape as an excuse not to try anything new at all. If that is the case, the red tape is doubly unfortunate.

One recommendation often made for more rational budgeting is that some amount of the funds budgeted for a particular fiscal year, but not spent in that year, be permitted to be carried over for use in the following year. It should not be insisted that funds budgeted for a year all be spent in that year, down to the last dollar, or not spent at all.

It may be noted that changes to increase the effective responsibility of university administrations do not necessarily rest only on the grounds that academic institutions are inherently *different* from other state agencies. To some extent, there may be grounds for treating them as different. But, careful analysis may show that changes needed to improve their efficiency should be applied to other state agencies too, and can improve efficiency there also.

I recommend that this whole question be given serious consideration by the state government. I do not think the many complaints I received can be attributed merely to random occurrences, or to academic snobbishness. It would be worthwhile to try out something like the experiment proposed by the University of West Florida (introduced into the Legislature last year but not voted upon), under which it would be freed from many of the detailed state government regulations, and in return guarantee to turn back to the state treasury some sizeable fraction (rising to five percent after a few years of the experiment) of its total allocation from state appropriations. This would certainly be a suitable test of the oft-heard claim that the present regulations actually cost the state a lot of money.

Reduced Demand for Teachers

In Attachment F various factors in the supply and demand for teachers in Florida are analyzed. Projections of trends in elementary and secondary school enrollments, and in the output of education degrees of higher education, point to an oversupply of teachers in the coming decade, especially at the elementary level. It is likely that the trends will be altered, of course, as young people realize that jobs in teaching are scarce, and switch their interests and training into something else—or perhaps skip college altogether.

The latest information on output of education degrees in the State University System is degrees awarded during 1970-71. There were 5,843 degrees of all kinds in education. Of them, 3,884 were bachelor's degrees, or about 28 percent of all bachelor's degrees awarded by the state universities; 1,884 were in general elementary education, the kind which is most likely to be in oversupply, and they were just about half of all bachelor's degrees in education and about one in seven of all bachelor's degrees in the system. There were 1,725 master's degrees in education, which was 46 percent of all master's degrees. That very high percentage is explained by the fact that education and business are far and away the two most important master's programs at the state universities other than Florida and Florida State (but about one-third of all master's degrees at those two universities were in education too). Finally, there were 234 doctorates in education, a fourth of all doctorates of any kind.[1]

The 1970-71 output represented a healthy increase over 1969-70 in all three degrees, including bachelor's in elementary education. Bachelor's degrees in education increased 24 percent over the previous year; bachelor's in elementary education were up 11 percent. Master's were up 16 percent and doctorates up 44 percent. The total number of all three combined was up 22 percent.

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[1] This paragraph and the next two are based on data in the 1972 *Fact Book* of the State University System, Board of Regents, Tallahassee, 1972.

Thus, the number increased very rapidly even as a possible oversupply was becoming quite apparent. And all of these figures, of course, are for the output only of the State University System. The supply in the market will also include many graduates of the state's private colleges, as discussed in Attachment F. In addition, there are two new state universities which opened in the fall of 1972 which have made substantial investments in training of teachers. The allocation formulae of the Board of Regents for 1972-73 were based on a projected FTE enrollment of about 950 undergraduates in education at the two new schools, Florida International and University of North Florida. For the whole nine-university system, the projected FTE enrollment was about 11,000 undergraduates in education (about one in six of all undergraduates), about 2,350 masters and doctoral students (about 22 percent of all graduate students). These figures are for students taking courses on main campuses only; another 1600 FTE were projected for off-campus students).[1] Naturally, not all these students will finish their course and look for jobs as teachers. However, these figures indicate the vast amount of resources devoted to education students in the State University System. It is true that the productivity factors for education faculty are somewhat higher (that is, the teacher-student ratios are lower) than for the average course in the upper division and at the master's level; they are about 10 percent higher in the upper division, where two-thirds of all the FTE in education are, and about 20 percent higher for master's. The productivity factor is very nearly the average for doctoral courses, which means that doctoral work in education costs a great deal, just as all doctoral work does.[2]

The natural forces of the market will help eliminate any oversupply of teachers in time. The interest in teaching careers has declined sharply in the nation's college students. Each fall the American Council on Education takes a survey of college freshmen, on their attitudes and career plans. The 1972 survey results show that 7.3 percent of freshmen across the country planned to major in education, compared to 11.6 percent just two years before, and 10.6 percent in 1966. In 1966, 21.7 percent said elementary or secondary teaching was their probable career; in 1968 this had risen to 23.5 percent, but in 1970 it was down to 21.3 percent and last fall it had dropped to 11.7 percent.[3]

However, the market may be slow in forcing the adjustment in capacity in higher education: even with enrollment-based allocations used in Florida, the internal allocations of faculty within a university may not reflect the decline in enrollment except after some delay.

I found people in higher education in Florida generally aware of the need to hasten adjustments in capacity. People in colleges and departments of education are aware of three main features of the adjustments which should be made:

1. A general contraction of enrollments in education in the State University System as a whole. Recently, the Board of Regents has urged universities to impose higher standards for graduate students, for example.

2. A need to reallocate manpower within education colleges and departments to emphasize specialized teacher training, such as kindergarten teaching and teaching of handicapped and culturally disadvantaged children. These specialties will likely be ones where current output is still too low, not too high. But it is also recognized that change comes slowly—habits of mind in the faculty and administration are slow to change, and it may take a long time to weed out inappropriate faculty and make the critical new appointments to reflect the new emphases.

3. The possibility of large changes in the relative positions of the various state universities. Since education is such a large factor in total enrollment and the allocation of funds, the competition for students in a declining market may be very severe. The pressures for making "temporary exceptions" to the usual allocation formulae will be strong, and the trick will be to make some exceptions to ease the adjustment problems without making so many that incentives to hasten the adjustment are blunted.

It should be apparent that in the current situation, active cooperation between the public sectors and the private colleges is necessary.

There may be an unrealistic set of expectations held in any one university as regards the oversupply of education graduates. Some of the older established schools, including some private colleges with prestige in educating teachers, may be quite confident of holding their own in a declining market. On the other hand, the newer state universities may be quite confident of holding *their* own because they are in very large metropolitan areas; they may rely on keeping up their enrollments by winning over students who previously went far away for teacher training. Unfortunately, it will be very unlikely that *all* colleges and universities hold their own!

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[1] Tables accompanying Board of Regents, *Explanation of Allocation of 1972-73 Educational and General Appropriation*, mimeo.

[2] *Ibid.*

[3] As reported in "Freshmen Show Conservative Shift." *Chronicle of Higher Education*, February 12, 1973, p. 1.

Fortunately, the Board of Regents has shown a scepticism of institutions' own enrollment trends, and thus may be able to guard against the shock of having to adjust to the sudden dangers of competitive over-optimism on their part.[1] The Board may also have to prod particular universities to make internal reallocations of faculty manpower faster than they otherwise would, although I do not say this with any particular case in mind. One crucial thing to remember is the dangers of overreacting. Not all teacher training will become obsolete overnight. Some specialty skills are still much in demand, and the output of them actually needs to be increased in the years ahead. It is important to reorient teacher training to meet new needs, of the kind stressed in the recommendations on elementary and secondary education in other parts of this report.

II. FUTURE COOPERATION BETWEEN SECTORS

One crucial reason for giving more autonomy and responsibilility to university administrators will be to encourage them to cooperate with other institutions. Experiments in this direction are absolutely vital if a new spirit of cooperation is to be developed between the three groups of institutions in Florida—the private colleges, public community colleges, and the state universities. It is important that cooperation develop through individual initiative at the local level, as well as being urged on institutions by central planners in state organizations. That cooperation will be valuable in improving efficient use and coordination of all the resources of higher education in the state, including the private resources. All this should be a high-priority goal for the state, and it is consistent with a narrowing of the tuition gap between the public and private sectors, which is recommended below.

The regional groupings of diverse institutions in the state offer an excellent chance for cooperation and specialization in the future. In a number of large cities a state university, one or more private colleges, and one or more community colleges all exist reasonably close to each other. This is true of Miami, Tampa, Jacksonville, and Orlando. Because there are community colleges near everything, there is one near every state university and near every private college. The proximity of Florida State University and Florida A and M, and of Florida Atlantic and Florida International offer added possibilities, some of which are already being exploited by the universities involved. The groupings offer good chances for cooperation in the design of new programs and realignment of old ones; the sharing of physical facilities, students, faculty, and in-service facilities (such as hospitals for paramedial programs) should save costs for all concerned. It should be made easy for students to transfer from one type of institution to another, or even to attend two institutions simultaneously, if it helps students to finance their education or to obtain the optimal educational pattern.

Close attention should be given to these regional groupings. For example, it may be more desirable to coordinate a state university's calendar with the calendars of other institutions near it than to coordinate it with the calendar of all other state universities across the state. Where an active spirit of experimentation is evident, presidents of state universities ought to be given sizeable discretionary funds to finance *ad hoc* arrangements.

The lack of public transportation in Florida, especially given the location of some universities and community colleges, seems a serious burden on the poorer students. A public institution may require funds in order to support such cooperation even when it cannot claim credit for all or even part of the enrollment involved; this sort of exception to the usual formula is needed if the result is a saving in other activities not directly connected with the one in question.

One general change in tuition policy would also help out here. Presently, it is financially burdensome for a student who is essentially full-time at one institution to take occasional courses, one at a time, at a neighboring institution. A student who takes most of his courses at a state university, for example, must pay the regular full-time tuition fee in all quarters, even if he occasionally takes a few hours less than the standard full-time load in order to take a single course at a community college or private college down the street. Yet taking the occasional course elsewhere may be quite valuable to him and contribute greatly to his education; this would be true especially if his university is an upper-division one and he wishes to take some lower-division courses he had missed before transferring. Taking such lower-division courses may help to fill in gaps in his liberal education, which he comes to understand only after leaving the lower division.

The present disincentive to do this could be eliminated if tuition were charged as a flat amount per student credit hour, with no distinction between part-time students and full-time students. A student would pay only for the credit hours he takes, rather than having to pay the full-time tuition fee as long as he takes more than eight hours, for example, if that is the dividing line between full and part-time in his institution. This would make it easier to substitute courses at other institutions nearby for ones at his main institution. It would also make it easier for him to work part-time in order to earn his expenses. Needless to say, it would help if private institutions adopted a tuition charge on the same principle.

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[1] David C. McOuat, *Enrollment Projections for the State University System of Florida, 1972-80*, Board of Regents Report 72-20, Tallahassee, 1972, mimeo.

The state already has some of the basic forms of organization which will be needed to foster cooperation in the future. The chief example is the staff of the State University System, which is large, very competent and experienced in central coordination and planning. The staff should be a valuable asset in initiating future efforts on behalf of all of higher education. The staff has quite naturally been occupied with the traditional needs of the past: coping with large enrollment increases and new campuses; establishing uniformity in various procedures in all universities; application of new systematic budgeting techniques; distributing funds equitably to new universities in a state where two older institutions have long been dominant and which still command great loyalty and public support; the need to cope with bureaucracies in other state agencies which impinge on the universities. In the future, perhaps the direction of work can be changed somewhat, toward encouraging cooperation between sectors, although there are a number of accomplishments which are very important: the articulation agreement with community colleges is the major example, and is widely claimed to be the great accomplishment of cooperation. But more needs to be done. For example, a recent report on the operation of the many interinstitutional committees in the State University System reveals very few examples of committees who work to seek cooperation with institutions other than state universities.[1] But, however the needs of the moment are interpreted and however the success of the organization judged, it is a fact that the existence and experience of the organization will be tremendously useful assets for the state to have in the future. It should be retained as a strong staff, with high morale.

It must be stressed that the private sector has a great responsibility for encouraging cooperation as well. The public sector sometimes appears disinterested, which is one reason why there is less cooperation now than there might be. If a number of things happen in the public sector to facilitate cooperation, such as the ones I have discussed above and the narrowing of the tuition gap discussed below, there will still have to be active interest on the part of the private colleges in order for effective cooperation to succeed.

Private colleges need to develop more effective means of cooperating with each other. So far, cooperation seems to have been limited to one or two pairs of institutions, and to cooperation in public relations and legislative lobbying. In addition, private colleges should begin to think about the long-run implications of future cooperation between public and private sectors and increased state government coordination of all the resources of higher education in the state. Increased state financial assistance to private colleges, or to students attending them, may lead to increased demands for such coordination. Private colleges need to analyze how much "coordination" they can tolerate. That does not mean that they should necessarily decide immediately that they can tolerate none at all. Just how much *independence* private colleges must have to preserve their *uniqueness* is still a largely unexplored question, in Florida as elsewhere.

Private colleges in Florida must especially consider carefully their position in a state where community colleges and upper-division universities are so important. It would be useful for the liberal arts colleges to explore some educational "packages" which so far they have paid little attention to. One is a two-year package, explicitly designed for freshmen and sophmores who plan to transfer from the private college after two years into a large state university where a greater variety of specialized programs are available for the junior and senior years. Such a package may be quite attractive to young people who cannot afford or do not want to pay the costs of four years at a private college, but who would like the smallness of a liberal arts college during the two years immediately after high school, when their adjustment problems are substantial. Private colleges should be able to create attractive packages, working with the universities the transfers are most likely to go to, without reducing themselves to glorified community colleges. The second is the more usual junior- and senior-year package designed for community college transfers. The community college-private college combination has already proved attractive to some students. There does seem already to be increasing interest in community college transfers on the part of private colleges in Florida.

III. SHORTCOMINGS IN THE STATE'S FINANCING SYSTEM

There are two major shortcomings in Florida's present system of financing higher education. First, at present the state's expenditure is excessively concentrated on students who attend two particular subsets of the state's colleges and universities—the public community colleges and the state universities. These are institutions the state has created and nourished, and over which it has some degree of operating control (much more in the case of the universities than the community colleges). As discussed below in more detail, there were strong reasons for the establishment and rapid expansion of these two classes of public institutions, and there are strong reasons for preserving them. There are many students whose interests and abilities are suited to the particular locations, academic and occupational programs, and student bodies the institutions offer. But at this point in time, it is desirable to make some of the state's subsidies available to all students in the state, including those who choose the accredited private colleges and universities.

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[1] Board of Regents, *Report on the State University Interinstitutional Committee System*, October 1972, mimeo, Board of Regents Publication 72-25.

The heavy state subsidies, tied to attendance at public institutions (except for the very small new Florida Assistance Grants program, which granted about $1200 to each of about 3,000 students during the 1972-73 college year; half of the students attend private colleges), have presented unfair competition to the private schools and put them in a potentially precarious position. The demise of private colleges would represent a serious loss of educational resources to the state, and would ultimately deprive taxpayers of some low-cost options for providing higher education to the state's youth, and also would unduly deprive many citizens of educational options they value highly. The situation can be alleviated by narrowing the cost differential between public and private institutions in the amounts students must pay. This can be done without going so far as to put the public and private systems on a completely equal footing in their access to state funds. The state systems can continue to be heavily favored. But, at the moment, the imbalance is too great. The state should concentrate on offering financial assistance to students, and then let students and institutions match themselves in a process of competition. Some narrowing of the tuition differential between public and private sectors would improve the process of competition, enlarging the effective choice of students significantly. It would also permit utilization of some excess capacity in the private sector, rather than expanding capital facilities and other overhead expenses in the public sector.[1]

The second major shortcoming is that the state's subsidies are offered indiscriminately to all students in the public sector, no matter how high their family income, and without even a rough judgment whether all the subsidy given to them is necessary to induce their investment in higher education. It would be better to give aid selectively to poor and lower-middle-income students, who, evidence suggests, are in general the ones for whom the aid really makes a difference in whether or not they invest their time, energy, and money in higher education.

It is apparent that a change which attacks both shortcomings at the same time is to raise tuition substantially—but still keep it well below the cost of education—in public community colleges and universities, and to offer grants directly to students in amounts *inversely* related to family income. Students should be permitted to use the grants to pay tuition and other expenses at any accredited institution in the state (public or private, two year or four year) although the exact amount may depend somewhat on the costs at the institution the student wishes to attend, as well as on his income. Students with family incomes above some high level (perhaps $15,000 per year) would receive no grants, although ample loan funds should be made available to help them or their families finance the higher costs which would result if tuition is raised. High-income families traditionally have access to loans from financial institutions, because they have credit standing or have assets to secure loans (houses on which mortgages can be taken out or refinanced; securities to serve as collateral). However, if the state's banks and other lenders are reluctant to lend for education, the state should expand its loan program to compensate for this.

Low-income students (family incomes below $5,000 or $6,000) would receive large grants, as well as having access to loans. For low-income students, the grants should be large enough to more than offset the increase in tuition. For lower-middle-income students (incomes between $5-6,000 and about $9,000) the grants should roughly offset the tuition increase, leaving these families with no net increase in costs. For upper-middle-income families ($9,000-$15,000), the grants should be less than the tuition increase, leaving them with some net increase in cost. High-income families ($15,000 and up) would get no grants, and thus have an increase in net cost equal to the whole tuition increase.

Note that this is not a recommendation to *reduce* the state's subsidy to higher education. It does not go as far as some who argue for a general decrease in state subsidy and a substitution of student loans for most students. Regardless of the merits of such a more radical policy, what is called for in Florida, given the state's traditions, seems to be something decidedly less radical. The recommendation, therefore, is for a *redistribution* of the subsidy. It is quite possible to arrange the grant terms so that the total state subsidy of higher education is unchanged.

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[1] A joint legislative committee in California has recently recommended major changes for higher education including awarding all college students vouchers to pay for their education at public *or* private colleges. This would assist private institutions and at the same time give students greater freedom of choice. *The Chronicle of Higher Education*, February 20, 1973, p. 5.

This last point should also make it clear that the plan is not a revenue-raising device. Again, the design of the grants—their amounts and the way they vary with income—will determine whether the aggregate grant payments will be more or less than the additional amount collected in higher tuition. The whole scheme can be designed to make the net effect on the state budget zero. The objective of the plan is to spend the state's money more effectively; the state will receive more education per dollar by targeting the aid on those groups for whom it really matters.

Upper-income students now in the public sector would have to pay a considerably larger share of the costs of education, but still well below 100 per cent. Even a doubling of tuition would still leave nearly *half* the student costs of education in institutions to be defrayed by the state. The net increase in costs would be less for middle-income students, but there would be an increase.

Thus, some students now in the public sector would have to pay a larger share of the costs of education regardless of whether they go to public or private colleges, but the public and private tuitions they face would more accurately reflect the true differences in cost of producing education. Lower-income students would pay the same amounts as now or less, but their range of choice would be significantly broadened because they could use their student grant at either a public or private college. Some of them, who now choose public institutions because they are the only ones where they can get the benefits of the state subsidy, will switch over to private ones under the new system, even though they must pay some share of the higher private tuition out of their own pockets. Such clear expression of preference would indicate a definite improvement in their welfare. That the private institutions are producing a product in demand is shown by their ability to enroll students even under the present situation, in the face of a large tuition gap. It is also significant that of the first year's group of Florida Assistance Grant recipients, about half chose to use their grants at private institutions in Florida, although private colleges' share of total undergraduate enrollment is considerably less than half.

For both upper- and lower-income students, the cost to the state will frequently be lower than under the present funding system. One reason is that the real costs of adding students to a private college may be less than adding them to a public one, because there is some excess capacity in the former. (Naturally, excess capacity *per se* will not automatically be utilized, but it may be utilized if it is capacity to produce the kind of education valued by students exercising free choice.) Another is that students and families will be willing to pay more out of their own pockets in order to have access to more options. Finally, the private colleges, if they are permitted to remain healthy, will often have loyal alumni support to a greater degree than public ones (due to a greater tradition of alumni support in the private sector and to the fact that many alumni of community colleges and state universities are still too young to be able to give as generously). For the last two reasons, the state need not commit itself to pay all the difference between the cost of education and the tuition in the public sector in order to add a student to a private college; it obviously must commit itself to that difference in order to add a student to a public college.

It is important to note that the recommended policy helps to remedy both shortcomings which were mentioned. If either the goal of broadening the scope of resources eligible for subsidy or the goal of improving equity is considered alone, there are more choices open to the state. For example, to assist private institutions, an alternative to the one recommended is to give general grants directly to them for operating expenses or for capital facilities. An alternative to relating the net cost to students more closely to income is to avoid student grants, but let tuition vary with family income—that is, have public institutions explicitly set a discriminating tuition charge. However, in each case the alternative policy suitable for one objective is not as good in meeting the *other* objective.

General support grants to private institutions would not automatically target aid on lower-income students who need it most, which should be a feature of any new state plan to assist higher education, private or public. General support might be used by private colleges to benefit all students, no matter their income, by using it to keep tuition lower and not expanding their own student aid; therefore, general support is open to the same objection as the present policy of uniformly low tuition for all students in public colleges and universities. The only escape would be to make the institutional grants conditional on their being used to assist low-income students. This would merely achieve the same result as a system of student grants, but at the cost of more administrative detail, continual state auditing of private institutions, and likely disputes in interpreting results.

The other alternative to the recommended policy, varying tuition explicitly, would not open up the range of choice for lower income students to include private institutions and would represent a continuation of the present concentration of aid in public institutions. Thus, in both cases the policy of higher tuition *cum* grants to needy students is superior because it helps achieve two important goals simultaneously.

In summary, the present public sector is clearly justified, but it should not be permitted to supplant totally the private sector. The existing capacity of the private sector—the physical plant, personnel, and alumni and philanthropic loyalty—should be exploited by the state to the extent that students' own expressed preferences show that the private sector is producing a needed product. The present funding system has drawn into the public sector large numbers of students who would undoubtedly prefer the private sector if tuitions were not so widely divergent; the funding system has created a demand for public higher education at the expense of private, and it has done this at the expense of the Florida taxpayer. In other words, not all the state expenditures are to meet the pressures of growing enrollment; some of the enrollment growth has been created by the funding, and unnecessarily so, in the sense that the students would have willingly paid somewhat higher prices in the private sector.

The recommendation here is clearly not one to reverse all that has been done over the past 15-20 years. No one would argue that the private sector as it existed 15-20 years ago would have been able to expand, or would have wanted to do so, rapidly enough to meet the total college enrollment growth in the state which the Florida taxpayer has been willing to finance. The community college system is a magnificent achievement that could not conceivably been created by expansion of the private sector. But the argument is that the basic outline of the public sector is now complete and that wide accessibility of education is assured—now the utilization of capacity and further expansions in capacity should be guided more by the expressed demands of students than by a single-minded commitment to increase enrollment in public institutions. If subsidies are granted directly to students, and they are permitted to use the subsidies to pay costs at any accredited institution, all colleges and universities can compete on more equal terms. The result will certainly be continued health of both public and private institutions, and some in each group will be able to expand. The number of options open to the typical student will be greatly increased, with a gain in his welfare.

IV. EQUITY IN FINANCING

Taxpayers in Florida pay millions of dollars every year to subsidize higher education for citizens, the overwhelming proportion of whom are young people. Although some of the taxpayers are also the students, or their parents, who benefit by the subsidized higher education, the tax payments and benefits clearly do not "cancel out" for everyone. At this point in time, most of the people now paying taxes are not, and never will be, students or parents of students in the Florida public systems. This is because most of them are too poor, or too old, or their children too old, or they have no children, or they have received or will receive their education outside the public systems in Florida—either in a private college in the state or in any college in another state. The direct benefits of higher education are concentrated on those young people who happen to be in the relevant age groups and who choose to use the public systems in Florida. Mass higher education began only in the late 1950's in Florida. It will take several more decades of public higher education before it can possibly loom important anywhere in the lifetime of the majority of the state's citizens, and even then it is only a possibility, not a certainty.

There is thus an enormous redistribution of money through the operation of the state universities and community colleges. Everyone knows the traditional justifications for this, of course. Higher education benefits all of society to some degree, and some state subsidy is necessary to induce families to invest in the education which is desirable for society as a whole. Easy access to higher education is desirable to insure equality of opportunity, and some state subsidy is necessary for easy access. These arguments should be the basis—the first principles—for determining how much subsidy is actually needed, and who needs to have it in order to induce investment in education and to broaden access. But they do not call for offering extraordinary subsidies indiscriminately to all comers, without regard to need and how effective they are in inducing investment in education. In Florida, as in many other states, the traditional arguments have been forgotten, and it can no longer be fairly said that they justify the particular patterns of financing now used. Instead, the present patterns are more explainable by the political need to continue subsidies which large parts of the population have come to value and will strive to protect—through the representative political process. This occurs despite the fact that the subsidies are less crucial in inducing investment in education than they once were.

Subsidies benefit both students and their families. In a certain sense, the subsidy is shared between students and the rest of their families, with the precise result varying from family to family. Consider the public policy choice between a subsidy of some size and one considerably larger (or, to be more specific, the choice between one tuition charge and a much lower one). Some high-income families would see that their college-age children get about the same quality of education in either case; if so, the student's own benefits are nearly the same and are little affected by the size of the subsidy. Neither does society as a whole receive much more social benefits of educated people in return for its larger expenditure. The larger subsidy simply frees some of the parents' income to be otherwise spent. In other families, of course, the parents can afford, or choose to afford, more higher education than they could if the subsidy were lower. In those cases, the effect of the subsidy is to increase the education of the student and the social benefits of education. The parents may or may not increase their own contribution, at the expense of other things they buy. At an extreme, some parents may not feel able to contribute anything at all, no matter how large the state subsidy, so the entire effect of the subsidy is to increase the education the student receives, and the social benefit.

Family Incomes of Students

It is recommended above that tuition be raised substantially in the two public systems of higher education, with the impact of lower (family incomes below $5,000 or $6,000) and lower-middle-income (incomes between $5,000 or $6,000 and about $9,000) groups largely offset by a system of student aid, including outright grants to needy students, which they are permitted to receive whether they attend a public or private institution. At the same time, the state should continue its efforts to make loan funds available to *all* families to ease the *financing* of whatever costs of higher education it is decided students and families should bear. This was justified on the ground of improving equity of the financing arrangements and on the ground of restoring some healthy competition between the public and the private sectors.

In this section, I wish to examine at length some available data on the family incomes of students in state universities and community colleges, to shed more light on the likely effects of the proposed policy. Two questions should be the basis for this inquiry:

1) How representative of lower income groups is the student body in the two systems now? It is well known that in the *nation as a whole* students in public colleges and universities, for all the relatively low tuition such institutions charge, are *not* fully representative of the lower income groups, but have more upper-middle and higher income students than the population as a whole. What can be said of Florida in this respect? Is it more adequately representative of lower income groups? Or is there still some distance to go in this respect, so that there is a real need to alter financing arrangements to induce more attendance?

2) How many high-income students are in the system—ones from families with incomes so high they *can* easily shoulder a substantially higher tuition (especially given the access of such families to loans from financial institutions) and *will* do so, rather than sacrificing the quality of education they provide for their children?

It must be admitted at the outset that no very satisfactory answers to these questions can be presented, given the limited data at hand. However, there is some information available which is useful in approaching the questions, and some suggestions can be made to provoke more discussion. Even if the answers remain murky, I hope the very raising of the questions will be useful.

On whether lower income groups are represented, we have first the fact that higher education is very accessible to the state's population, in the sense of geographical convenience and admission standards. The nine state universities and 28 community colleges are scattered all over the state; the community colleges by design are located so that almost all of the state's population lives within easy commuting distance of them. The state universities are also geographically dispersed and there is now one within each major metropolitan area, with the recent opening of ones in Jacksonville and Miami. The effect on accessibility of the two new universities must be kept in mind, for they may not yet have had much chance to show their potential.

There is one caveat in the favorable judgment of dispersion. The two state universities which are still widely regarded as the "best" are in relatively small cities, not near the major population areas. These are the University of Florida (Gainesville) and Florida State University (Tallahassee). The perception of them as "best" is not universally shared, of course, and it is clear that for certain kinds of students other state universities, or community college-university combinations, are definitely superior, even ignoring questions of proximity. But there is still a very wide feeling that they are better, and it is instructive to note, as we show later, that they attract many more than their share of the highest income students, the ones with the widest *range of choice* on which institution to attend. For present purposes, it is important that they are perceived as they are, regardless of how correct the perceptions are. Their superiority, to the extent it is real and not merely imagined, is certainly not due to any avowed policy of reinforcing them at the expense of the newer and less prestigious universities. Rather, the avowed policy is not to reinforce their advantages but to give "comparable dollars for comparable programs." Their advantages are rather ones of tradition, which helps attract a high-quality student body, and ones of having the widest range of programs of any public institution in the state. They are the only public universities (and two of only three universities of any kind) which offer a wide array of programs at all the four levels of education—lower division, upper division, beginning graduate, and advanced graduate.

This situation could change in the future, because of the potential growth of other state universities. But for now, the fact that the two premier universities are located somewhat "out of the way" means that what is perceived to be the highest quality education is more costly for the people in the state who are not very well off, because the extra costs of living away from home are relatively more burdensome to them. In turn, the state's system of financing, with a uniform low tuition and very little direct student aid, is not geared to offsetting those higher costs in any significant way. This inherently limits the range of choice for the lower income population. It is practically an inevitable result of rapid expansion of a state system from an original nucleus, if subsidies are largely limited to offering the same low tuition to all students.

Geographical accessibility is a factor, but it may not be sufficient to attract low-income students. To say more, we need more precise information on incomes. For some years, the Board of Regents of the State University System has collected various data from students entering their community college or state university for the first time (which means most of the respondents are freshmen or junior transfer students). The Board also surveyed students in a sample of private colleges in Florida. Among other questions, students were asked to estimate their family's annual income. The resulting data for the fall of 1971 are presented in Table 1, and the reader is referred to the explanations given there.

These data, it must be stressed, may be highly imperfect. They are based on students' own estimates of their family income, which may not be accurate. In some other circumstances, where researchers had available both students' estimates and parents' own reports of their income, the two have been found to differ widely.[1] In addition, the division of income by

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[1] Radner, R., and Miller, L. S., "Demand and Supply in U.S. Higher Education," *American Economic Review*, May 1970, p. 331.

TABLE 1

INCOMES OF COLLEGE STUDENTS IN FLORIDA, 1971

Income Class	All State Universities (as of fall 1971) (9,995; 8,443)	All Public Community Colleges (18,837; 14,267)	J.C.'s and Universities Combined (28,832; 22,710)	Four Private Colleges (1,755; 1,240)
Below $3,000	5.5%	5.6%	5.6%	3.3%
$3,000 to $5,999	11.9	13.3	12.8	6.3
$6,000 to $7,499	10.3	11.6	11.1	6.0
$7,500 to $8,999	11.3	11.7	11.5	9.0
$9,000 to $11,999	22.7	23.5	23.2	16.0
$12,000 to $19,999	23.9	24.2	24.1	27.3
Above $20,000	14.4	10.2	11.8	32.2
Total	100.0	100.0	100.0	100.0

Note: detail may not add exactly to total due to rounding.

The Board of Regents survey includes all state universities and public community colleges, but not all students in every institution are surveyed; only samples are surveyed in some of them. In the fall of 1971 four private institutions were included: Florida Southern (Lakeland), Jacksonville University, St. Leo College (St. Leo), and Stetson University (DeLand).

Students were asked the question: "What is the best estimate of your family income?" and were asked to choose one of the seven income classes shown below, or to choose the answer "Cannot estimate." The answers are reported below. The numbers in parentheses at the top of each column are; first, the total number of students surveyed, and second, the number who actually chose one of the income classes, rather than "cannot estimate" or leaving the question blank. Percentages are based on the second number, so that students who did not estimate income are assumed to be distributed over income classes the same way as students who did estimate income. This is a necessary assumption to use the data, but of course may not be true.

The original data for community colleges and universities separately were published by the Board of Regents (*Characteristics of College Students, Fall 1971*, dated May 1972).

brackets in the questionnaire is not very fine and is not the same as is used in other research, such as the U.S. Census Bureau's survery of incomes in Florida every ten years. It is recommended that policy makers in Florida pay more attention to gathering accurate data in these respects in order to facilitate analysis of the characteristics of students. Income data on students should be collected in a more detailed fashion, with checks on their accuracy by collecting income data from other sources as well as from students. There are, of course, some problems in collecting accurate data. The state has no income tax, and even if it did, it might not be desirable to allow educational planners access to income tax records merely to analyze the family income of students. Perhaps a careful voluntary interview of a sample of parents would be possible. In any event, some allocation of time and money to a well-designed, periodic survey of some sort would be very worthwhile.

In the first part of Table 1 there are summary statistics on the income distribution of students in the state universities and the community colleges, and a sample of private institutions. A number of observations can be made immediately.

First, the distributions in the state universities and the community colleges are broadly similar. Community colleges have slightly higher representation of lower income and lower middle-income groups, and somewhat lower representation of the highest income groups, but the differences between the two systems are rather minor, and certainly less than many people might think.

It is clear from Table 1 that many community college students are from high-income families. These students generally have significant discretion in where to go to college. Some of them could have chosen one of the state universities which offer the lower division; although there are lower division enrollment limits, they are not actually effective constraints on enrollment at all universities. Other alternatives are private colleges and public four-year institutions in other states. The fact that so many chose a community college in Florida is some evidence of the quality of the community college education, and its suitability for many different kinds of young people, as perceived in Florida. As I noted earlier, in my conversations with educators around the state I was told of many cases, some in the family of the very person talking to me, where a community college was chosen by a student and his family whose financial situation permitted them to choose from many options.

Second, the income distribution at the four private colleges covered in Table 1 is drastically different from community colleges and state universities, being much more weighted toward higher incomes. This is not at all surprising, in view of the private institutions having to charge much higher tuition, so that they must price themselves out of the lower income student market. In fact, when one compares the relatively high private college tuition with the availability of low-price public education, one may be surprised that the four in the sample managed to attract as many poor students as they did! The success of private colleges is undoubtedly explained by the use of their own student-aid funds, by some special qualities (such as small size) which persuade some low income students to pay much more out of their own pockets than if they went to a public college, and by their heavy reliance on out-of-state students, for whom the gap in tuition between public institutions and private institutions is less than for residents, although it is still very large.

Some other useful information on the two public systems as a whole is shown in Tables 2, 3, and 4. In Table 2, there are separate distributions for whites

TABLE 2

FAMILY INCOME OF PUBLIC COLLEGE STUDENTS IN FLORIDA, 1971, BY RACE

	State Universities		All Public Community Colleges	
Income Class	White (6,736; 5,708)	Black (920; 740)	White (13,419; 10,473)	Black (1,409; 1,140)
Below $3,000	3.3%	25.8%	2.8%	30.3%
$3,000 to $5,999	9.4	34.7	10.7	36.1
$6,000 to $7,499	9.6	15.9	11.4	12.6
$7,500 to $8,999	11.8	8.0	12.1	8.2
$9,000 to $11,999	24.0	8.8	25.2	8.3
$12,000 to $19,999	26.5	5.3	26.7	3.4
Above $20,000	15.3	1.5	11.2	1.1
Total	100.0	100.0	100.0	100.0

Source: Same as Table 1. See notes to Table 1.

TABLE 3

FAMILY INCOMES OF PUBLIC COLLEGE STUDENTS IN FLORIDA, 1971, BY SEX

	State Universities		Community Colleges	
Income Class	Men (5,551; 4,923)	Women (4,386; 3,483)	Men (10,042; 8,269)	Women (7,887; 5,822)
Below $3,000	5.3%	5.9%	4.2%	7.5%
$3,000 to $5,999	12.7	10.8	12.3	14.7
$6,000 to $7,499	10.8	9.6	11.2	12.2
$7,500 to $8,999	11.0	11.7	12.4	10.6
$9,000 to $11,999	22.9	22.2	24.1	22.8
$12,000 to $19,999	23.4	24.6	25.0	22.8
Above $20,000	13.9	15.2	10.7	9.4
Total	100.0	100.0	100.0	100.0

Source: Same as Table 1. See notes to Table 1.

TABLE 4

INCOMES OF STUDENTS IN STATE UNIVERSITIES, FLORIDA, FALL 1971, FRESHMEN COMPARED TO COMMUNITY COLLEGE TRANSFER STUDENTS

Income Class	Freshmen (5,225; 4,287)	C.C. Transfers (3,061; 2,720)
Below $3,000	4.8%	5.8%
$3,000 to $5,999	8.9	15.6
$6,000 to $7,499	7.7	13.3
$7,500 to $8,999	10.0	14.0
$9,000 to $11,999	22.9	24.0
$12,000 to $19,999	26.5	19.9
Above $20,000	19.2	7.4
Total	100.0	100.0

Source: Same as Table 1. See notes to Table 1.

and blacks (these data exclude a very few nonwhites who are not black, a category called "other" on the questionnaire). The significant differences between the two races, both in the state universities and the community colleges, are apparent. It is clear that the recommended policy, of raising tuition and offsetting it with grants for poorer students would have the by-product of shifting real income from whites in general to blacks in general, although of course its primary purpose is to shift real income from upper income families in general to lower income families in general. The racial shift would presumably not be without some political significance.

In Table 3, data for men and women are shown separately. In universities, the distributions for the two sexes are not significantly different. In the community colleges, however, poorer women are more heavily represented within the total of women students than poorer men are more heavily represented within the total of men students. The reason for this is not clear, and the question bears further research, taking into account the various relevant options open to lower income families who have both sons and daughters of college age.

In Table 4, we have very interesting data on state university students, comparing those who entered directly from high school with those who went to community college first. As one might expect, higher-income families are much more represented in the first group, and low income families more in the second (this is actually not true for the very *lowest* income class, but it is very true for the next two classes going up the income scale). These data suggest that Florida's emphasis on the community college *cum* state university education, with two years in each, does help a great deal to make the state university system more representative of lower income groups than if community colleges were not so accessible.

Finally, we have in Table 5 data on individual universities and community colleges. These data are not published, but were made available to me by the Board of Regents staff. All seven universities as of 1971 are shown, plus some community colleges which I selected to show the wide variety which exists. The data for universities show that the two leading ones, Florida and Florida State, have relatively many more richer students, and considerably fewer poorer ones, than other universities in the state system.

This raises in more acute form the same question which can be raised about the whole system. It would seem the high-income families represented here could provide more of the cost of education out of their own resources, especially given the fact that such families find it easier than poorer ones to raise loans from banks and other financial institutions. It seems likely that at these two universities, even more than at the others, many parents would accept the higher tuition without sending their children elsewhere. Even if they did send them elsewhere, they are unlikely to eliminate college attendance altogether: we would expect them to

TABLE 5

INCOMES AT SELECTED PUBLIC INSTITUTIONS

State Universities Income Class	U. Florida (2878; 2375)	FSU (495; 364)	Fla. A & M (798; 627)	U. South Florida (2044; 1918)	Florida Atlantic (1721; 1464)	Florida Tech. U. (1355; 1106)	U. West Florida (709; 594)
Below $3,000	2.0%	1.4	27.0	3.9	5.7	4.0	7.2
$3,000-$5,999	7.5	6.9	35.9	6.3	17.6	10.1	14.6
$6,000-$7,499	7.3	7.1	14.0	11.8	12.2	10.1	11.3
$7,500-$8,999	8.7	4.9	8.1	16.3	12.4	10.3	11.6
$9,000-$11,999	21.2	23.6	8.3	28.6	22.4	24.3	21.5
$12,000-$19,999	29.6	33.5	5.3	18.0	21.6	30.7	26.3
Above $20,000	23.7	22.5	1.4	15.1	8.3	10.4	7.4
	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Community Colleges (selected) Income Class	Broward (1807; 1367)	Central Florida (402; 294)	Chipola (487; 374)	Fla. JC (Jax) (1156; 921)	Hills-borough (592; 496)	Indian River (548; 428)
Below $3,000	3.6%	9.2	13.4	3.8	5.8	11.0
$3,000-$5,999	10.8	18.7	24.6	11.5	16.3	18.0
$6,000-$7,499	10.4	13.6	12.0	11.3	11.7	13.3
$7,500-$8,999	12.2	13.9	11.2	12.2	13.1	10.0
$9,000-$11,999	23.3	20.4	19.8	27.0	23.6	19.2
$12,000-$19,999	25.2	18.7	15.2	26.6	21.2	21.5
Above $20,000	14.5	5.4	3.7	7.6	8.3	7.0
	100.0	100.0	100.0	100.0	100.0	100.0

	Miami-Dade (770; 591)	Pensacola (1285; 1049)	Santa Fe (712; 587)	St. Petersburg (869; 725)	Tallahassee (665; 534)
Below $3,000	5.8	3.5	6.1	4.8	4.7
$3,000-$5,999	11.3	13.3	14.5	10.5	11.2
$6,000-$7,499	12.2	13.2	10.7	9.9	11.4
$7,500-$8,999	9.5	10.6	8.9	10.1	11.0
$9,000-$11,999	21.5	25.9	19.1	26.8	21.9
$12,000-$19,999	25.0	26.1	23.3	26.9	26.8
Above $20,000	14.7	7.3	17.4	11.0	12.9
	100.0	100.0	100.0	100.0	100.0

Source: Unpublished data furnished by Board of Regents staff. See notes to Table 1.

finance as much investment in education as before, so the state would not lose any of the social benefits of educated people. The only possible problem is if education outside the public sector in Florida somehow makes educated people less beneficial to society as a whole than education in the public sector in Florida. I doubt if anyone makes this argument seriously, given the quality of education which higher income families are likely to demand to satisfy their own objectives.

The data in Table 5 show clearly one effect of the recommended policy. If the enrollment patterns did not change as a result of the policy, there would be a redistribution of real income within the group of students at each state university, and also some redistribution away from students at the two leading universities and toward students at the other universities. That is the inevitable result of the general shift from high-income families to low-income families, because the University of Florida and Florida State have more of the high-income families represented.

However, the policy would probably shift patterns of enrollment somewhat. Some higher income students would shift out of the two leading universities and into other kinds of higher education, because a tuition increase would make their families think twice before paying the additional higher cost of students living away from home. Some other students would find the advantages (in terms of their own objectives) of a private college sufficient to offset the gap in tuition, once the gap in tuition is smaller. And the availability of more financial aid for poorer students would permit them a wider range of choice, and more would undoubtedly want to attend Florida or Florida State. Thus, the nature of the student bodies at those two universities would shift somewhat, with more representation of the lower end of the scale and less of the upper end. However, because of the added living costs for most of the state's population, the total costs would still be higher there than elsewhere. In addition, the traditions would continue to attract the kinds of students who go there now. Thus, their student bodies would continue to be more representative of the upper end of the income scale than at other universities in the state system. The proposed policy is not so radical as to eliminate overnight such persistent features of the situation.

National Comparisons on Representativeness

The examination of data on the incomes of public college students in Florida, while useful in itself, does not directly answer the question of how representative the student body is, because it does not compare the students with the whole population. It is not possible to answer the question very precisely due to lack of data. We can shed some light on the problem, however, by looking at the more copious data for the United States as a whole, and then compare some limited data for Florida to that. *In the nation as a whole,* we know poorer people are greatly *under*represented in public colleges and universities, despite the low tuition such institutions generally charge. There is a strong positive association between a young person's family income and the likelihood he will attend a public institution. This is shown in Table 6, which presents U.S. Bureau of the Census estimates of attendance based on a large scientific sample (about 50,000 households) in the nation of persons aged 18-24 in October 1971 (note that the income brackets are not the same as for the Florida data).

This may surprise some people. Column 2 in the table shows that the probability of attending a public college is very nearly *twice as high* for the higher income classes than it is for the lowest *or* the "lower middle" classes. How does this square with the notion that "poor and middle class kids go to public colleges, and rich kids go to private ones?" We have seen from Florida data that "rich kids" go to public colleges too. More fundamentally, the probability of attending a public college is the product of two other probabilities: first, the probability of attending *any college at all;* second, *if* any college is attended, the probability of attending a public one.[1] Thus, each entry for an income class in Column 2 of Table 6 could be expressed in the following way:

$$\overset{(2)}{\frac{\text{Number attending public colleges}}{\text{All High School graduates, now aged 18-24}}} = \overset{(4)}{\frac{\text{Number attending } \textit{any college}}{\text{All High School graduates, now aged 18-24}}} \times \overset{(2 \div 4)}{\frac{\text{Number attending public colleges}}{\text{Number attending } \textit{any} \text{ college}}}$$

The lefthand fraction is shown in Column 2; the first fraction on the righthand side of the equation is shown in Column 4 of the table. The second fraction on the right is the ratio of Column 2 to Column 4, which is not separately calculated. If we do calculate it separately, and reproduce Columns 2 and 4, we have the following result for the equation for each income class:

Income Class	(2) Public Attendance Rate	=	(4) Total Attendance Rate	X	(2 ÷ 4) Public Share of Total
Less than $3,000	19.7%		24.8%		79.4%
$3,000 to $4,999 . . .	20.6		25.5		80.8
$5,000 to $7,499 . . .	19.0		22.3		85.2
$7,500 to $9,999 . . .	21.3		26.2		81.3
$19,000 to $14,999 .	27.4		34.6		79.2
$15,000 and over . . .	39.7		55.3		71.8
Total	25.8		33.1		77.9

In this tabulation, the last column shows a complicated pattern. Public institutions reach their maximum share of the market with lower middle-income students, while private ones do a bit better, relatively, with *both* lower income students and the very highest! The differences, in any event, are not all that great. But the picture in the next to last column (same as Column 4 in Table 6) is quite different; there is a sharp rise for the two upper income classes, more than enough to override the mild changes in the opposite direction in the last column. Thus, the net effect is the strong increase in public college attendance as a fraction of all high school graduates, shown in Column 2.

Note that Table 6 and the last tabulation refer only to men and women aged 18-24 who have graduated from high school, so they have already successfully

	Current Enrollment, Public Institutions (2)	Total Current and Past Enrollment (6)
Less than $3,000	11.8%	24.5%
$3,000 to $4,999	13.6	28.0
$5,000 to $7,499	14.5	29.7
$7,500 to $9,999	18.0	39.5
$10,000 to $14,999	24.9	49.5
$15,000 and over	38.0	70.0
Total	21.1%	41.8%

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[1] This point is stressed by Robert Hartman, "Equity Implications of State Tuition Policy and Student Loans," *Journal of Political Economy*, May/June 1972, Part II, pp. S145-6.

passed one barrier to college attendance. The data look somewhat different if we measure enrollments as a percentage of the total population aged 18-24, whether they have graduated from high school or not (but not including those few still attending high school); then all the percentages in Columns 2 and 6 of Table 6 would be considerably lower, but their rise from lower to higher incomes is even steeper (same source as Table 6):

This alternative measure of enrollment is useful if we wish to judge the effectiveness of the whole education system, including *high school and college*, in permitting young people to achieve the college stages of their education. This emphasizes the interrelationships between the high school level and college level. The rise in enrollment rates shown in the columns of Table 6 show the lack of full representation in higher education of the pool of young people who have graduated from college. The rise in enrollment rates with income shown in the tabulation above show the even sharper result of the combined effects of high school and college.

Inferences for Florida

It is not possible to analyze the percentage rate of attendance for each income class in the state of Florida, because the data on family income of all college-age men and women, including those who don't go to college, don't exist. A recommendation to remedy this lack of data is made later.

In the absence of such information, one might be tempted to make a substitute comparison, which, however, would be very misleading. It is useful to explain this in order to avoid any such misleading comparison being accepted uncritically. One might be tempted to compare the distribution of students' income, as shown in Table 1, with the income distribution for all families in the state, which is available for the year 1969 from the decennial U.S. census. For example, the 1970 census found that in 1969 12.8 percent of all families in Florida had incomes less than $3,000, another 21.0 percent between $3,000 and $6,000; these might be compared to the much smaller figures of 5.5 percent and 11.9 percent, respectively, in the state university student body, and with the very similar figures for community college students. And the same census data show that only 28.0 percent of all families had incomes over $12,000, while 38.3 percent of the state university students, and 34.4 percent of the community college students estimated their family incomes as that high. (Census income data for 1969 reported in U.S. Bureau of the Census, *U.S. Census of Population, 1970, Report PC(1)-C11*. "General and Social Characteristics, Florida," USGPO, 1972.) But this kind of comparison would be very misleading for our purposes, for the income distribution of all families is considerably lower than the distribution of families likely to have college age children. Families most likely to have such children are headed by persons roughly between the late 30's and the early 50's in age, and who are in the high earning years of their lifetime. They normally have higher incomes than persons who are either younger or older. Thus, the income distribution for all families is more weighted toward the lower income classes, and less toward the upper income classes, than the distribution which is more relevant for our purpose.

We may note that a comparison of the sort just made, although misleading for the purpose of judging the representativeness of the student body, may have some value for other purposes. It does show the distribution

TABLE 6

PER CENT OF HIGH SCHOOL GRADUATES, 18-24 YEARS OLD, CURRENTLY OR PREVIOUSLY ENROLLED IN COLLEGE, UNITED STATES, FALL 1971, BY INCOME CLASS

	Per Cent Currently Enrolled				
Income Class (1)	Public Institutions (2)	Private Institutions (3)	Total (4)	% Not Currently Enrolled, But Once Attended[1] (5)	Total % Currently or Once Enrolled (6) = (4) + (5)
Less than $3,000	19.7%	5.1%	24.8%	16.3%	41.2%
$3,000-$4,999	20.6	4.9	25.5	16.9	42.4
$5,000-$7,499	19.0	3.3	22.3	16.8	39.0
$7,500-$9,999	21.3	4.8	26.2	20.7	46.9
$10,000-$14,999	27.4	7.2	34.6	18.6	53.2
$15,000 and over	39.7	15.6	55.3	17.7	73.0
Total	25.8	7.3	33.1	18.2	51.3

Note 1: Many of these had already completed 4 years of college or more.

Source: Calculated from data in U.S. Bureau of the Census, *Current Population Reports*, Series P-20, No. 241, "Social and Economic Characteristics of Students: October 1971," USGPO, Washington, October 1972.

TABLE 7

DISTRIBUTION OF FAMILY INCOMES OF UNDERGRADUATES IN PUBLIC COLLEGES AND UNIVERSITIES, UNITED STATES AND FLORIDA, FALL 1971

	United States				Florida			
							State Universities	
Income- Income Class	All	2-year Colleges Only	4-year Colleges Only	1st and 2nd Years of 4-year Colleges	All	Community Colleges	Freshmen	C.C. Transfers
Below $3,000	4.6%	3.4%	5.1%	3.7%	5.6%	5.6%	4.8%	5.8%
$3,000-$4,999	9.0	7.7	9.4	8.1				
$5,000-$7,499	13.8	15.9	12.7	12.7	23.9	24.9	16.6	28.9
$7,500-$9,999	15.7	17.1	14.9	15.8		Not Available; see Tables 1 and 4		
$10,000-$14,999	27.3	30.6	26.1	27.0				
$15,000 and over	29.6	25.2	31.8	32.8				
Totals	100.0	100.0	100.0	100.0				

Sources; For United States, calculated from data in U.S. Bureau of the Census, *Current Population Reports*, Series P-20, No. 236, "Undergraduate Enrollment in Two-Year and Four-Year Colleges: October 1971," USGPO, Washington, June 1972. For Florida, Tables 1 and 4.

for families receiving the benefits of public higher education, compared to the distribution for the whole population which pays the taxes to subsidize the education. But even this would not be accurate, for one cannot assume that the state taxes each family pays is proportional to family income. It would take an extensive analysis of the state's tax structure, which is beyond the scope of this report, to estimate the distribution of tax burdens and then to compare the distribution of benefits and burdens of the state subsidies. That would be a difficult exercise, especially since a large part of the state's sales and excise taxes, while of the type often assumed to be regressive in their impact, are shifted to tourists who are not residents of the state. Another difficulty is the uncertainty as to who really bears the burden of the new state corporate income tax—that is, whether it is shifted forward to buyers of corporations' products and services in the form of higher prices or whether it acts to reduce profits and thus the incomes of stockholders (who are not all residents of the state either).[1]

The comparison of students' income with all families' income is not what we need for our purpose. What is needed is family income of college-age people, or, lacking that, income of families headed by persons roughly between the late 30's and the early 50's in age. Unfortunately, the income distributions for such groups in Florida are not available. The 1970 census did collect data on the incomes of families headed by persons aged 35-44 and persons aged 45-64. Unfortunately, even this information has not been published by the Census Bureau for Florida at the time this is written, although it should be available in the very near future. It would help answer the question, although it is not perfect for that purpose.

It is thus impossible to reach any firm conclusion about how representative the student body is, or to analyze any departures from representativeness in terms of the goals of social policy. However, we can compare the income distribution for Florida's public college students with that of public college students in the nation, which has been estimated from the same Census Bureau survey on which the earlier data on attendance rate were based. The distribution for the nation as a whole is shown in Table 7; note it covers only undergraduates, like the Florida data. The Florida data and the national data were not collected using exactly the income bracket breakdowns, so only a few comparisons are possible; the ones which are possible are detailed in Table 7 (right hand columns). Florida's community colleges have a considerably larger share of their students in the very lowest income class than do all public community colleges in the country. For the state universities, the share in the lowest income class is slightly above the national share, but not by enough to be conclusive.

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[1] Douglas Windham did attempt to estimate the distribution of both the benefits of higher education subsidies and the burdens of taxes in Florida: see his *Education, Equality and Income Redistribution*, Health Lexington Looks, 1970. His estimates show a definite redistributive effect *away* from the lower income classes, toward the higher income ones, as a net result of the public higher education systems in Florida and the taxes levied to support them. However, his methods can be severely criticized. That does not mean his conclusions are wrong, however.

For the next two income classes, which include both some "low income" and some "lower middle incomes," the community colleges have a slightly higher share than the country as a whole. The state universities are almost exactly the same as the nation. In the case of the universities, it is clear that the community college transfers are what produce this result. The proportion of students from these income classes in the *lower division* (freshmen and sophomores) appears to be considerably *less than* for the nation (assuming the incomes of freshmen and sophomores in Florida are, on the average, the same as for freshmen alone). Community college transfers, on the other hand, have relatively many more students from these income classes than four-year public college students in general in the nation.

Thus, the whole combined public sector in Florida may achieve the degree of representation of poorer people it has by virtue of the community colleges attracting a reasonable share, by *national* standards, and then many of those students' transferring to a public university. This community college-state university package, which of course is at the heart of planning for higher education in Florida, thus offsets the lack of representativeness of the poorer population in the student body which enters the universities directly from high school.

However, all the above judges Florida by *national standards*. The national achievement, however, is not at all impressive, as we saw above. There is also the other nagging doubt of Florida's achievement raised by a realization that incomes *in general* are lower in Florida than in the nation as a whole. Thus, we would expect Florida to have higher percentages of its public college students from the lower income classes even if it were no more representative of the Florida population than the national student body is of the national population.

One bit of direct evidence on Florida, but on the Miami area only, is provided by Ford and Tuckman.[1] They analyzed a representative sample of 1,809 high school seniors in Dade County in May 1970. The seniors were asked (among other questions) to estimate their parental income and also to state their plans for further education after high school. The results are shown in Table 8. It is clear there was a sharp difference between the plans of the lowest income groups and the highest income groups. For one thing, what little attrition was expected before high school graduation is concentrated in the lowest income groups. Further, the percentage of the lower two income groups not tending to go on to either junior college or four-year college is many times larger than for the upper income groups. The percentage, in fact, rises fairly steadily as one goes down the income scale from highest to lowest.

This correlation of income and college attendance plans was striking, given that the students in the sample lived in the area of Miami-Dade Junior College, the largest junior college in Florida and one of the best known in the country. The presence of Miami-Dade was not sufficient to overcome the tendency for lower income groups not to attend college at all. But the survey was taken before the opening of the new upper-division university, Florida International. Previous experience in Florida has found that the proportion of high school graduates attending a community college will rise when a new state university is opened in the

TABLE 8

FAMILY INCOME AND PLANS AFTER HIGH SCHOOL
DADE COUNTY HIGH SCHOOL SENIORS, MAY 1970

	Drop out	Graduate from High School and Stop	Business or Vocational School	Junior College Only	Jr. College Transfer to 2-Year Senior University	Jr. College Transfer to 4-Year College	Enter 4-Year College	Other	Total
Less than $3,000	2.7	13.3	20.0	10.7	13.3	20.0	14.7	5.3	100.0
$3,000-5,000	0.6	17.8	12.3	19.0	10.4	17.8	14.7	7.4	100.0
$5,000-10,000	0.0	7.4	14.6	17.4	11.8	22.4	18.3	8.1	100.0
$10,000-15,000	0.4	7.3	13.0	17.3	12.1	22.7	19.7	7.4	100.0
$15,000-20,000	0.3	5.6	9.8	16.0	9.8	19.9	26.5	12.2	100.0
$20,000 +	0.3	2.1	3.5	9.7	8.0	20.5	46.2	9.7	100.0

Source: Tuckman, Howard, and Ford, W. Scott, *The Demand for Higher Education: A Florida Case Study*, p. 54.

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[1] Tuckman, Howard, and Ford, W. Scott, *The Demand for Higher Education: A Florida Case Study*, D. C. Heath and Company (Lexington Books), Lexington, Massachusetts, 1972.

area, for then students enter the community college with a view to exploiting the opportunity to finish their education while continuing to commute.[2]

Thus, we are left without the kind of data we need to reach very firm judgments. What we have strongly suggests that the systems of public higher education in Florida have reached the lower income groups about as well—perhaps a trifle better than—systems of public higher education elsewhere. In some respects, that is a considerable achievement. In other respects, it is not as much as might have been expected, given the traditional arguments for low tuition, and it indicates a considerable way left to go. The opening of Florida International University and University of North Florida may have represented a significant step in that direction, but the final reckoning is yet to be made, and cannot be made until much additional research is done.

It would be very useful to have a thorough study of college-age youth in Florida, on a scientific sample basis, analyzing rates of college attendance by family income and other important variables, such as where they went to college (if at all), the importance of financial barriers to college attendance, etc. The study should be repeated every few years, so that policy makers can discern trends. A large scale, carefully designed study would cost considerable money, but the information to be obtained seems to be worth it, in judging the equity of the present systems and in planning changes to improve equity. The sample should include both high school graduates and high school dropouts, so that the effects of college accessibility alone and the combined effects of high school and college can be separated.

Equity Within the Student Body

Even if we were to judge the systems as adequate in reaching the lower income population, a question of equity would remain. Is it fair to give the upper income students in the systems the same subsidies as to lower income students in the same systems?

I think the answer should be "no." If that answer is accepted, it supports the higher tuition *cum* grants policy even if we ignore the doubts that the present policy is adequately reaching the lower income population. Those doubts would naturally reinforce the conclusion.

The low-income students who are in community colleges and state universities are there to a large extent because of extensive *federal* programs of student aid, and also partly because of loans and scholarships financed by philanthropic individuals and organizations. Without the federal scholarships and subsidized loans, low tuition in itself would not be sufficient to attract some of the poorest, but intellectually able, students. These are students for whom other obligations besides tuition, such as the need to pay their minimum expenses or help support their family, cannot be financed if the student leaves the labor force to go to college. These students need the direct grants and subsidized loans which the federal government provides, but which so far have been relatively minor in state government aid to education. The state is now gearing up a large loan program which should have a substantial impact, but it is the federal government which will guarantee the loans and subsidize them for low- and middle-income students. There are also a number of fee waivers in community colleges and state universities, which are equivalent to grants, although they are necessarily limited in their effect to eliminating tuition and cannot contribute to living costs. Tuition waivers are not much talked about in the state, but from my conversations, I surmise that they are relatively unimportant in the whole picture, except perhaps for some community colleges and except for the large number of waivers for out-of-state students in the State University System. A total of 7,404 out-of-state tuition waivers were allocated to the nine universities for 1972-73, representing a monetary value of about $2.5 million dollars.[1]

The State Department of Administration surveyed the state universities on the financial aid received by their students during the 1971-72 academic year and preliminary results made available to me show that about 28.5 million in loans, grants and scholarships, and work-study wages were received by students, about $24.5 million by undergraduates. Of this amount, about $1.8 million was in the form of various state government loans and scholarships. About $4.0 million was given in the form of institutional work-study programs. The rest of the aid came from federally insured loans and National Defense Student Loans, federal educational opportunity grants, federal work-study wages, and some private loans and grants. The survey did not find out the family incomes of all the aid recipients, except that it did find that the vast majority of minority students receiving aid were quite poor.

Even with the extensive federal programs, there are undoubtedly some poor students who are not able to attempt the quality of education they merit, or any higher education. One reason is that federal programs have not been funded adequately enough to take care of all the need. An additional factor is the emphasis on loans in federal aid. In many families, a lack of experience with college is the natural result of many generations of poverty and attendance at high schools which offer poor preparation and little motivation. Students from such families are afraid to try college, especially when to do so they must commit themselves to pay back loans over a relatively short period of time and to work while attending classes, as they may have to do to get federal support. A young person may have little confidence in himself to take on such obligations in order to try something completely new.

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[2] McOuat, David C., *Enrollment Projections for the State University System of Florida, 1972-1980,* Board of Regents, Tallahassee, Report 72-20, mimeo.

[1] Tables 67 and 79 accompanying "Explanation of Allocation of 1972-73 Educational and General Appropriation," Board of Regents, 1972, mimeo.

The state government is in the position of relying almost completely on the federal government and private philanthropy for support of the very poorest students who are in the state's colleges and universities. The fact that those sources of aid are also available to students in private colleges means that the private colleges also succeed in getting some number of poor students, in spite of their very high tuition.

As one thoughtful person in the state's educational circles said to me (approximately), "Low tuition would be a lot more defensible if we were getting to the really needy student."

Some may find inadequate reason to condemn the system for the shortcomings at the bottom end of the scale. They might find the community college system gives adequate attention to the problem[1] and may accept it as the primary responsibility of the federal government to redistribute income, not the state government. They may have little faith in the ability of government aid to create interest on the part of students not now involved, although this would require them to dispute much of the point of the federal government's efforts in the field.

The case is probably stronger for raising the price which upper middle and upper income students must pay. Tuition in any event should continue to be raised frequently to allow for inflation and for any faster rise in the prices of educational inputs than in prices in general (the opposite adjustment should be made in case the prices of educational inputs ever rise more slowly, of course). But even if we abstract from inflation, and consider only the proper level of tuition in "today's prices" then, the tuition should rise for the reasons of equity given above. I would suggest, as a not very drastic revision of the present system, a doubling of tuition over the next four or five years.

I would apply the rise in tuition to both community colleges and to state universities, and to both undergraduates and graduate students. In other words, subsidies to both community college students and state university students would change in the same proportion (for students with the same income), thus preserving a balance between them and avoiding incentives for wholesale transfers of enrollment from community colleges to state universities or *vice versa*. It is true there are more lower income students in the community colleges, but they would be protected by the availability of grants, so that is not an argument against increases in tuition which have the affect of raising costs for upper income students.

Given that graduate students are fairly committed to a particular line of study, are well motivated, and expect substantial increases in future earning power in return for their present investment, it is not unreasonable to raise graduate tuition. The provisions for graduate student grants should be less liberal, however, than for undergraduates. Many graduate students are independent of their parents and have started families of their own. Their present family income may be very low if they rely on their own part-time work or the work of their spouses. But that should not make them as readily eligible for outright grants as undergraduates with similar incomes. While grants may reflect the higher tuition for graduate work, the future earning prospects should make graduate students have to resort to loans to a greater extent than undergraduates.

For both the better equity of the system and to permit low-income students to have state aid in gaining better access to private colleges, the increase in tuition should be offset for lower income families by direct grants to students, leaving the full effect of the higher tuition to be felt only by upper middle and upper income families. The grants should be available in large amounts for the very poorest students, and then fall steadily to zero, as an example, for a student from a family with over $15,000 adjusted gross income and two children. The grants may depend to some extent on the number of children in the family.

I am reluctant to go so far in this report as to specify a precise schedule by which grants are related to income, cost of institution attended, and number of children in the family. This should be done after a more careful study of the income structure in Florida and the various costs (including students' living costs) of attending college. However, we may refer to a study by Robert Hartman, who estimated expected family contributions to college costs, based on the 1971 manual for financial aid officers of the College Entrance Examination Board (Princeton, New Jersey).[1] The expected family contributions were zero for families with (before-tax) incomes below $5,000, and then rising to about $1200 per year for family incomes of about $12,000. This would mean that families with incomes of about $12,000 could be expected to pay about what the Florida state university undergraduate tuition would be if it were doubled ($570 doubled to $1140 per year). However, it might be desirable to give some grant even to a family this well-off, to cover living costs. Another possible scale (in today's dollars) might be to give a grant of $1,000 to state university students from families with incomes less than $3,000; $800 to students from incomes between $3,000 and $6,000; $600 to students from incomes between $6,000 and $9,000; $400 for between $9,000 and $12,000; 200 for between $12,000 and $15,000, and no grant at all for families with incomes above $15,000. Note that the $600 to a family with income between $6,000 and $9,000 would mean that a tuition increase of $570 (which would double the present level) would be just about offset, leaving the net cost to such families unchanged over the present.

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[1] But if so, one may be bothered by the fact that the dollar amount of subsidies per student are lower in the community college system than in the state university system.

The above grant amounts would be somewhat less for community college students, because even after doubling, community college tuition would be far below state university tuition. The grants amounts might be raised for students choosing higher cost private colleges, although not by enough to offset completely the higher private tuition.

This schedule is nothing more than an example of the general principle of grants related inversely to family income, and is not put forth as a recommendation.[2]

For the lowest income students, the total amount of aid from all government sources should be quite generous, even exceeding the new tuition and making a contribution to living costs. However, what the State of Florida should add for this purpose must depend on the funding of federal aid to such needy students. The state should attempt to make sure its expenditures have a genuinely stimulating effect on enrollment, rather than merely replacing aid which students could otherwise get from federal programs. It is impossible to be more specific on this until one knows how various federal grants, loans, and work-study payments will be shaped and how well they will be funded; the state should be flexible because the federal programs are likely to be changed frequently, and their funding will undoubtedly vary with pressures on the federal budget.

A gradual doubling of tuition over several years is not really an astronomical departure from the present system, compared to what some other observers have recommended for state support of higher education in general in the country.[3] Even for rich families, a doubling of their share of educational costs would still leave a very large share—almost half—borne out of the state purse. The suggestion is actually a rather mild one, designed to bring about a fundamental change in approach without moving too rapidly from a system deeply entrenched in tradition.

Effects on State Revenue and Expenditure

The effect on the state's budget picture is hard to predict. Tuition income would be doubled for a very large proportion of the students, but direct grants would have to be paid out as well. It would all depend on how liberal the grants were. Some calculations could be made using the income distribution of students, if hypothetical grant schedules were assumed and if some additional assumptions were made about what kind of students entered education for the first time. Estimates of the induced enrollment would be little more than guesses unless there is much more analysis of high school graduates who now do not go on to college. I have not attempted any estimates.

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[1] Robert W. Hartman, "Higher Education Subsidies: An Analysis of Selected Programs in Current Legislation," in U.S. Congress, *The Economics of Federal Subsidy Programs*, Part 4, *Higher Education and Manpower Subsidies*, October 1972.

[2] The U.S. Office of Education recently submitted its proposed schedules for calculating federal basic opportunity grants, which were authorized in the Higher Education Amendments of 1972. The grant will be up to $1,400, or one-half the annual cost of college, whichever is lower. The expected family contribution, which will be subtracted from the maximum in determining the grant, is determined for a student considered dependent on his parents (the schedule for an independent student is described in a later footnote) as follows. The family's "discretionary income" is calculated, as its adjusted gross income *plus* welfare benefits *plus* Social Security payments and child-support payments, *plus* some other minor items, *minus* income tax paid the previous year, *minus* an estimate of "basic subsistence expenses" (figured according to a Social Security Administration schedule for low-income families) *minus* unusual expenses due to catastrophe or medical bills *minus* certain necessary job expenses. Then the required family contribution is 20 percent on the first $5,000 of discretionary income plus 30 percent of the excess over $5,000. Families must further contribute 5 percent of assets over $7,500, and students are expected to contribute all educational Social Security benefits paid them and one-half of their veterans benefits. They also must pay 33 percent of their own assets.

"Guidelines for New Students Grants Submitted to Congress: Plan Faces Some Opposition, but Adoption is Likely," *Chronicle of Higher Education*, February 12, 1973, p. 2.

[3] See Burton Weisbrod and W. Lee Hansen, *Benefits, Costs, and Finances of Higher Education* (Chicago: Markham, 1970), and "Students and Parents: A New Approach to Higher Education Finance," in M.D. Orwig, ed., *Financing Higher Education: Alternatives for the Federal Government*, Iowa City: American College Testing Program, 1971).

A recent report on public higher education in California by the Academy for Educational Development found that California could make education accessible to 25,000 more low-income students by moving toward a policy of charging tuition equal to the full cost of education. The report did not specifically advocate such a step but said that a full-cost policy would increase state revenue by over $1 billion a year but that nearly $800 million of that amount would then be needed for grants and loans to students. The report also said "the most damaging thing that can occur is a gradual drift toward full cost pricing without a comprehensive plan and goal." *Chronicle of Higher Education*, February 20, 1973, p. 5.

It may be noted that one response to the higher tuition will be for some higher income students to leave the community college and state university systems. The net budgetary impact of this is favorable, of course. If higher-income students exit, the state will save the vast sums in the subsidy which is the difference between present tuition and operating cost per student. If lower income students exit, the savings will be less, because some grants will be paid to help them attend private colleges but there will be some savings as long as the average grant is normally less than the present subsidy in state institutions.

It does seem quite possible, and even likely, that the net effect on state expenditures on education would be negative—that is, the increased tuition would exceed the increased grants. It is possible, of course, to design the program so it comes out even. If money were left over after paying the grants each year, it could be used to meet other pressing state needs, or to lower state taxes, or some of each. The increase in tuition is not designed as a revenue raising device *per se*, but rather a way of improving equity in the system and improving the balance between the private and public sectors of higher education. If other state revenues are adequate to support the state's needs without resort to the tuition revenue, the extra tuition money would be available to prevent a sacrifice of desirable public programs. Although all these possibilities remain open, it may be noted that the Citizens' Committee report will likely recommend more costly programs in elementary and secondary education. If existing taxes and federal revenue sharing receipts are not adequate to fund those programs, it would be appealing to consider the extra tuition money—all this assumes there is some extra—as a source of funds to improve elementary and secondary education. One of the most fruitful results of a modest reallocation now would be the creation of more able and motivated low-income students in higher education in the future.

V. RESPONSE TO COMMENTS AND OBJECTIONS

When the possibility of increasing tuition in public colleges and universities is raised, normally a number of more or less standard comments and objections are made. Some of these are dealt with in this section.

Social Benefits of Higher Education

The share of the costs of higher education which students and their families should bear, as opposed to government, is a subject of great controversy. The correct share cannot be determined on any scientific grounds. Higher education brings substantial benefits both to the student and to society at large; it is both a private good and a public good. But neither the private benefit nor the public can be precisely measured, even in retrospect, let alone be accurately predicted in advance. It is even hard to *define* some of the benefits, especially the ones to society, in order to know how to evaluate them even if data were adequate. The problem is that other personal attributes combine with education to produce some of the results usually associated with education, and to some extent can produce the results even without the education. People with education make more money and, in the opinion of many, benefit the general public more than people without education. But it is not possible to say just how much of what those people do is attributable to their education and how much to other factors—their family background, their initiative, their native ability, their luck, etc.

The theory of widespread subsidization of education is that the individual will consider only his personal rewards (monetary and nonmonetary) in making decisions to invest time, energy, and money in education, and will not consider the results which are good for society at large and are benefits to others and not to himself. While the personal rewards will be sufficient to induce substantial investment, governments have felt that an additional inducement, in the form of subsidies, is needed to bring forth still more education, which hopefully will bring benefits to society of more value than the cost in subsidy. The additional education to be included is in two forms: some persons who otherwise wouldn't go to college at all will go if the cost is low; others, who would make some investment even without subsidy, will invest in more education or in higher quality education.

The theory leaves open the exact cost-sharing arrangements which are called for. As we have seen, they are difficult to determine. But even if the problems of separating public and private *benefits* were solved, it still might not be an acceptable proposition to divide the *costs* in the same proportions. For should not government do only what is *necessary* to induce people to invest in their education? If motivated people invest in quality higher education on their own, without extensive subsidy, should not the state gladly accept this, and not feel compelled to "reward" them by defraying a great deal of the costs? The point of support to higher education is not to reward citizens merely for doing good things themselves which also happen to be good for society, but to target financial inducement on the citizen who would otherwise not have the financial means, or the motivation, to make the investment.

Thus, if the state wishes to make its educational expenditures productive, it should not offer massive assistance indiscriminately to all students, even those from fortunate families with relatively high incomes. Higher income families do not find the burden of financing education intolerable, especially if opportunities for borrowing are available; and they would make substantial investments in education even if they had to pay a large share of the costs themselves. If a state does subsidize higher education indiscriminately, as Florida does, by paying enough of the operating and capital costs of public colleges and universities to keep the tuition charges low for all students, then much of its expenditures really cannot be said to have the effect of inducing investment which would not otherwise be made. Rather, much of the expenditure is merely a reward to higher income families for their own natural motivation. In a time of pressing public needs in many areas, one may assume there are other higher priority avenues for expenditures.

On the other hand, the state should offer to defray a large part of the costs for lower income students, as a necessary strategy to induce investment which returns benefits to society, and which would not otherwise be made. This kind of selective subsidy, or careful targeting of aid to those who need it and whose behavior will actually be changed by it, also meets the criterion of equity—that in fairness state support should be used to help lower income people increase their own earning power, as well as produce social benefits.

Student Living Costs

It is well known that the financial costs of education for students and their families are not limited to tuition. Students cannot work while they are in school, certainly not full time, and even part-time work may be hard to find in some localities and difficult to fit into academic schedules in any event. Students must thus give up some of the income they could earn while working, and this is real cost to them. Their families may finance a minimum level of living costs for students, thereby permitting students to shift some of the costs. But the costs will still be there, for someone. This cost, in fact, far exceeds tuition and *if weighed in at full monetary value* would approach or exceed even the total costs incurred by colleges and universities.

However, foregone earnings should probably *not* be weighted at their full monetary value for all students. For many students, going to college is the natural thing to do at their age, and the loss of work earnings does not matter much—they are sacrificed with great willingness. The motivation of students is strong enough to induce them to attend college without having to be paid the normal working wage per hour! The only real problem is to finance the minimum in living expenses which must continue to be paid if the student exists at all, whether or not he goes to college. These room and board costs may be defrayed by part-time work, such as in the summer, leaving relatively little of them for someone else to pay. To the extent that someone else, such as parents, do pay, they are real costs to those other people. But they probably loom large only for those families with generally low income; for them, the state should certainly make a contribution as part of its aid to education. For families in more fortunate circumstances, living costs will be a burden only if students do not work at all; and in that case the payment of the costs merely reflects the way in which the family chooses to spend its income, and so is not ground for special consideration. Therefore, living costs do not change the basic argument that tuition should be raised for those families who can afford to pay more than they now do. Living costs do not affect the *increase* in educational expenses due to an increase in tuition, for they remain unchanged and the increase in tuition is the whole increase in the total.

Role of Loans

Many students or their parents must borrow money to finance education. Even families of high income may have to resort to loans if tuition is raised substantially. But this is quite appropriate for high-income families, for it puts higher education in the same category as other major family investments, such as housing and consumer durables. There is nothing inherently objectionable, nothing degrading, about borrowing, and certainly not for a worthy family investment like childrens' education. However, it is not appropriate, nor will it be a successful strategy to broaden representation of low-income students, to expect the poorer students to rely completely on loans. This is the reason for recommending some grants in previous sections of this report.

It is true that financial lenders have often been reluctant to loan money for education, for a number of reasons: there is no physical asset which can be mortgaged; the loans are for relatively small amounts, so the administrative costs are high relative to the principal; the mobility of borrowers after completing education makes it difficult to keep track of them and may increase the probability of default. To make up for the lack of private loans, Florida and other states have set up government lending agencies to make student loans. The federal government has been guaranteeing such loans and also subsidizing the lenders of loans to students with family incomes of less than about $15,000. The new Florida student loan plan qualifies for the federal guarantee and subsidy. This makes it possible for the families hardest hit by tuition increases to borrow at reasonable rates of interest if they choose.

Some attention has been paid to the problems of collecting the repayments on student loans, because of some unfortunate experience of colleges in collecting National Defense Student Loans. This would be a serious problem for the state lending agency only if the loans were not guaranteed by the federal government. Even if they are not guaranteed, state loans would be desirable. The administrative costs and default losses the state incurs would be a small price to pay to assist higher education, compared to the enormous amounts of money the state now pays to keep tuition low. Too often, in analyzing loan programs the default losses and collection costs are implicitly compared to similar costs for conventional consumer installment or mortgage loans. The more important comparison is between the costs of such a program to assist higher education and the costs of alternative programs to accomplish the same objective, such as institutional grants to keep tuition low.

Independence of Students

One final point which is important raises one of the more serious objections to making the cost of education to the student somewhat dependent on his family's income. The problem is with the definition of the family. A large proportion of today's students, and perhaps even more in the future, are no longer very close, in a social sense, to their parents. They are independent individuals, or have wives and children of their own. Within this group, some are still *financially* dependent on their parents, but others are not. In some cases, the situation could go either way: a student may have considerable choice whether he is supported by his own part-time earnings or those of his wife, or whether he continues to be supported by his parents. This flexibility means that *artificial* situations of independence might be convincingly generated by students solely in order to qualify as a separate family unit, with very low income to receive the student grant offered to low-income students. A student might do this on his own initiative, if he found it financially attractive to split off from his parents, or he might do it with the connivance of his parents.

While this is perhaps a problem, it is not unsolvable. It obviously requires some detailed regulations on what constitutes a truly independent family and just how family income is to be measured; "families" seeking to justify eligibility for grants will have to fill out forms and stand some financial investigation, whereas under the present system they need to tolerate none of that in order to qualify for low tuition. Persons seeking additional financial aid, however, already have to go through such red tape: there are already problems with definitions, as well as some practical experience in drawing them.[1] It will definitely be bothersome and will cost something in administrative arrangements. But the costs seem worth paying in order to gain a more equitable system of finance. Again, we must not focus only on a few defects, but whether various costs are worth paying to improve the overall situation.

It is unlikely that many people would consciously cheat. The real effect which one may worry about is that students and parents on the margin of "splitting up" are given an extra inducement to do so by a graduated student grant plan. Even that is not regarded as an unfortunate effect by all. It depends on one's point of view. The nation's youth must remain dependent on *someone* during their college years, if they are to gain an education; the essential question is whether they should be dependent on their families or on their state's taxpayers. Neither state of dependence is unambiguously good or unambiguously bad.

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[1] In an earlier footnote, the U.S. Office of Education's proposed family contribution schedule under the new basic opportunity grant program was described. The contribution schedule is calculated separately for "dependent" and "independent" students. A student is independent if: no one, except his spouse, claimed him as an income tax exemption in either the year in which aid is received or one year prior; and he received no more than $600 from his parents in that period; and he did not live in their home. The independent student's expected contribution, which is subtracted from the $1400 maximum to determine the basic opportunity grant he receives, is to be 75 percent of income for a single student with no dependents, 50 percent for a married student with no dependents, and 40 percent for a married student with spouse and other dependents. "Guidelines for New Student Grants Submitted to Congress; Plan Faces Some Opposition, but Adoption is Likely," *Chronicle of Higher Education*, February 12, 1973, p. 2.

APPENDIX C
ANALYSIS OF THE GOVERNOR'S CITIZENS' COMMITTEE SURVEY TECHNICAL REPORT

by
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January 1973

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POPULATIONS SURVEYED

To insure that the Citizens' Committee reflects the true feelings of the people of Florida, a comprehensive survey was sent to 1714 educators and school board members throughout the state. Teachers, principals and supervisors were randomly selected, whereas every superintendent and school board member received the questionnaire. Table I indicates the number of questionnaires sent to each group and the percent of return. Principals had the highest rate of return with 78 percent while school board members only returned 34 percent of the questionnaires.

TABLE I
The Number and Percent of
Questionnaires Mailed and Returned

Groups	Number Mailed	Number Returned	Percent Returned
Teachers	700	317	45
Principals	400	313	78
Supervisors	200	103	52
Superintendents	67	47	69
School Board Members	347	119	34
Total	**1714**	**899**	**52**

GENERAL CONCLUSIONS

The overall results emphasize some primary areas of concern. These are lower pupil-teacher ratio, more local control, and management training.

Lower Pupil-Teacher Ratio

Lower pupil-teacher ratio was a major concern expressed by each group at different points throughout the questionnaire. For example, teachers and principals felt so strongly about a lower pupil-teacher ratio that it ended up being the most frequently indicated first, second, third and fourth choice by both groups in Section IV, which attempts to identify incentives that will motivate teachers to make changes in the school program. Likewise, principals feel that a lower pupil-teacher ratio would help motivate them to make changes in the school program. Again, in Section VI the respondents were asked to suggest the most important single improvement that could be made in the K-12 program. Here again, the main recommendation at the school level was lowering the pupil-teacher ratio and it was also a common means recommended for implementing other suggestions. Finally, on the question, "Do you think a reduction in class size is important to improving the quality of education?" over 90 percent of the teachers and principals and over 75 percent of the superintendents and school board members believed this would improve the quality of education in Florida.

Local Control

More local control was another common recommendation indicated throughout the questionnaire. For example, in Section V on "motivating principals," the group of responding principals selected budget flexibility as being the greatest motivating factor for initiating change in the school program. All groups agreed that a principal who had control over his budget could more effectively improve the school program. In addition to this, all of the groups felt that principals should have the right to determine their own staffing patterns and that each school should have the right to set their own curriculum priorities. All groups supported another statement that schools would improve more quickly if the local districts were allowed to make their own decisions. The final question that indicated support for local control was: "What single improvement do you think is most needed in the K-12 program?" One of the frequent responses to this question was—give the local districts more control and flexibility in expending their funds.

Management Training

The need for management training is identified in two general ways. One, a principal's desire for training in the area of implementing change, and two, a principal's need for management skills that will assist him to more effectively utilize the additional authority and control recommended by the five groups. The need for management training in implementing change is exemplified in the following areas of the questionnaire. As indicated in Section II principals and supervisors are generally the initiators of change. Therefore, it is important for them to possess the leadership and management skills necessary for initiating new programs. Staff utilization is another area in which principals will need different management skills to effectively implement these new staffing patterns. Therefore, principals will need updated management skills to effectively deal with this increased authority and new management roles.

Other Conclusions

The above mentioned conclusions are the main areas that should be investigated. However, each of the recommendations on the following pages is based upon supporting evidence from the results of the questionnaire.

RECOMMENDATIONS

1. Reduce the pupil-teacher ratio, beginning at the primary level.
2. Enlarge the vocational programs in the public schools.
3. Increase the number of vocational counselors at the elementary level.
4. Provide special classes and/or programs for students who are chronic disciplinary problems.
5. Have local districts develop a salary system through which superior teachers can receive salaries equivalent to administrators.
6. Provide incentives to the district for initiating differentiated staffing so that the professional staff will be used more effectively.
7. Give the principal the right to determine his school's staffing pattern and the right to hire his own staff.
8. Give the principal control and flexibility in expending his school's budget.
9. Provide principals and supervisors with in-service training in management and leadership skills in initiating new programs and in developing more effective means of staff utilization, etc.
10. Eliminate all course requirements in the schools and replace them with stated minimum competencies.
11. Eliminate state textbook adoption but have the state department provide reviews of textbooks and instructional materials so that local districts can select the material most appropriate for them.
12. Encourage schools to set up their own parent-student-faculty curriculum advisory councils to help set curriculum priorities for their school.
13. Provide more mission-oriented research into reading problems to help identify alternative means for correcting reading deficiencies.
14. Create alternative teacher education programs to develop teachers with competencies in alternative teaching methods.
15. Give the county greater budget flexibility in utilizing its funds.
16. Have the Department of Education provide more specialized consultants through the regional centers.
17. Provide on-going training for school board members to increase their effectiveness in developing and setting policies.

ANALYSIS OF SECTION I

This section attempted to find out how people thought their school system compared to others in the state on some specific factors. The following is Section I of the questionnaire:

I. How do you think your county school system compares to other county school systems in the state on the following factors? Please rate each factor.

Factors	Above Average	Average	Below Average
1. Ability to obtain funds for educational experimental programs	___	___	___
2. Pupil-teacher ratio	___	___	___
3. Salary schedule	___	___	___
4. Teachers required to spend too much time on non-teaching duties	___	___	___
5. Cooperation of the custodial staff	___	___	___
6. The amount of influence the teacher has in curriculum decisions	___	___	___
7. The public's financial support of the county school system	___	___	___
8. Other ______________	___	___	___

Overall, superintendents tended to be the most positive about their schools in comparison to others, with teachers being the most negative. School board members were the least negative, but they were not very positive either: they were rather undecided in general as to how their schools compared with other school systems in the state on these factors. It is interesting to note that as you go down the line of authority, the personnel become more negative about the system.

The professional staff as a whole rated the cooperation of their custodial staff above average more than any other factor when comparing their schools to those of other systems.

Supervisors and superintendents rated the amount of influence teachers have in curriculum decisions above average more than any other factor, while principals gave it the second highest rating. This is interesting in that approximately one out of every three superintendents, supervisors and principals think that teachers have a large voice in curriculum decisions, whereas the teachers themselves did not have the same degree of confidence about their influence on such decisions.

All five groups seemed rather undecided when it came to rating the amount of time spent by teachers on non-teaching duties in their system as compared to other systems.

On item seven the respondents were asked to compare how well they felt the public financially supported the county school system as compared to how well the public in other counties supported their school systems. Four of the five groups—teachers, principals, supervisors and school board members—rated their systems below average on this item more than on any of the other items.

ANALYSIS OF SECTION II

This section attempted to find out who is usually responsible for making changes in the curriculum. Section II was stated as follows:

II. In most instances who is usually responsible for initiating changes in the curriculum for your county school system? Please rank by number.

Personnel

1. Teachers
2. Principals
3. Assistant Principals
4. Supervisors
5. Assistant Superintendents
6. Superintendent
7. Parents
8. Students

Initiate Changes

__ 1st Choice

__ 2nd Choice

__ 3rd Choice

Principals, supervisors and teachers were rated as being the people who most commonly initiate changes in the curriculum for a school system. Although the principal was included in the first three choices more than the other two, according to teachers, supervisors and school board members it is usually the supervisor who initiates changes. On the other hand, principals and superintendents tended to rate them as a third choice. While superintendents tended to give credit to the teachers, principals tended to give themselves credit for initiating curriculum changes.

ANALYSIS OF SECTION III

This question attempted to identify which general areas might be changed to increase student learning. The question was listed as follows:

III. When you think about your county school system, in which of the following areas would changes increase student learning the most? Please rank your first three choices by number.

Areas

1. Scheduling subjects by various time patterns
2. Staff utilization
3. Teaching methods
4. Alternative student grouping
5. Subject or program offerings
6. School plant facilities (equipment and instructional materials)
7. Grading and reporting to parents
8. Other (please describe) ____________

____

Changes

__ 1st Choice

__ 2nd Choice

__ 3rd Choice

The three areas that most commonly received high ratings from all groups were teaching methods, staff utilization and program offerings. From these three areas, teaching methods was always the first choice of each group. Whereas principals, supervisors and superintendents regarded staff utilization as the second most effective way of increasing student learning, school board members and teachers still listed teaching methods more frequently than staff utilization.

ANALYSIS OF SECTION IV

Section IV of the questionnaire attempted to identify the most important incentives for motivating teachers as perceived by the teachers themselves, by principals, supervisors, superintendents and school board members. The basic question is whether these different groups agree or disagree on what incentives motivate teachers. If more effective factors can be identified, then more appropriate means can be used for motivating teachers to make changes. Section IV appeared as follows in the questionnaire:

IV. Which of the following factors might serve as the most important incentives for motivating TEACHERS into making changes in the school program. Please indicate your first five choices by number.

EVERYONE IS TO ANSWER THIS QUESTION.

Possible incentives for change

1. Extra pay for trying new programs
2. Better facilities and equipment
3. Additional planning time
4. More aides for teachers
5. More professional support from specialists in reading, speech therapy, etc.
6. A greater interest on the part of parents in bringing about change
7. Greater job security

For motivating TEACHERS

__ 1st Choice

__ 2nd Choice

__ 3rd Choice

__ 4th Choice

__ 5th Choice

8. Lower pupil-teacher ratio
9. More instructional materials
10. Enthusiastic positive student response to a new program
11. The possibility of higher pupil achievement
12. Superiors who expect changes to be made in the school program
13. Colleagues who expect changes to be made in the school program
14. Increased training in methods for implementing change
15. Increased voice in curriculum decisions
16. An administrative organization that encourages change
17. Better classroom visitation practices by principals
18. Better human relations skills
19. Other (please describe) ______________________________

____

If you want to motivate teachers to make changes, principals and teachers themselves have little doubt as to what should be done. The first four choices of both teachers and principals were lower pupil-teacher ratio. It is very interesting to note that the superintendents did not list it frequently enough to be included in their first five choices. For the school board members it was the second most frequently indicated choice.

Whereas teachers and principals were concerned about lower pupil-teacher ratio, supervisors, superintendents and school board members tended to be more concerned with having an administrative organization that encourages change and provides training for teachers to implement change. In addition to this, school board members and superintendents were definitely more concerned about the interest of the parents in bringing about change.

The school board members' most frequently listed first choice was extra pay for trying new programs, but it was not one of the five most commonly mentioned items by any of the other groups.

ANALYSIS OF SECTION V

This section attempted to identify the most important factors for motivating principals into making changes in the school program. Section V was listed in the questionnaire as follows:

V. Which of the following factors might serve as the most important incentives for motivating PRINCIPALS into making changes in the school program. Please indicate your first five choices by number.

EVERYONE IS TO ANSWER THIS QUESTION

Possible incentives for change	For motivating PRINCIPALS
1. Extra pay for new programs	__ 1st Choice
2. Better facilities and equipment	__ 2nd Choice
3. More clerical assistance for principals	__ 3rd Choice
4. A greater interest on the part of parents in bringing about change	__ 4th Choice
5. Greater job security	__ 5th Choice
6. Lower pupil-teacher ratio	
7. More instructional materials	
8. Enthusiastic positive student response to a new program	
9. The possibility of higher pupil achievement	
10. Superiors who expect changes to be made in the school program	
11. Colleagues who expect changes to be made in the school program	
12. Increased training in methods for implementing change	
13. Increased voice in curriculum decisions	
14. An administrative organization that encourages change	
15. Better hiring procedures	
16. Principals given greater budget flexibility	
17. Better human relations skills	
18. Other (please describe) ______________________________	

The most common area of agreement between principals and the other groups was that increased training in methods for implementing change would be of assistance to principals. It is interesting to note that three of the groups frequently listed the interest of parents in bringing about change as an important motivating factor upon principals. However, principals themselves did not include this as one of the five most important items, even though it was the most frequently mentioned item by both school board members and superintendents.

Another area of agreement between principals and the other groups was that an administrative organization that encourages change would be a motivating factor upon principals to make changes. Teachers and principals frequently listed facilities and equipment as being an important motivating factor whereas the other three groups did not include this item. An item commonly listed by principals as an incentive was a lower pupil-teacher ratio in a school, but this was rarely mentioned by the other four groups.

Therefore, it appears that the school board and the superintendent should look carefully at what a principal considers a motivating factor. To many principals the top motivator was item sixteen, budget flexibility.

ANALYSIS OF SECTION VI

In this section each person was asked to check the degree to which he agreed or disagreed with a number of statements.

1. If one wants to change the school program, group incentives to department or teaching teams would be more effective than incentives to individuals.

All five groups tended to agree with this statement. Approximately 60 percent agreed with the statement and only 20 percent disagreed.

2. Teachers do not need more incentives to change but they need the obstacles to their efforts to change removed.

Few people were undecided about this statement. Three out of four teachers agreed with the statement and only 10 percent disagreed. Among the other groups, however, there was greater disagreement. About one-fourth of the principals disagreed and 60 percent agreed with the statement. Supervisors expressed the strongest disagreement with the statement (40 percent). About one-half of the superintendents and school board members agreed but another one-third disagreed with the statement.

3. Non-financial incentives are more important than financial incentives for teachers making changes in the curriculum.

There was general agreement (50-65 percent) among the five groups on this statement with only one out of four disagreeing.

4. When a principal has control over his school's budget, the school program can be improved more effectively.

Nine out of every ten principals agreed with this statement and over half of the teachers, supervisors, superintendents and school board members also agreed. The strongest resistance was from the approximately 28 percent of the school board members and supervisors who expressed disagreement.

5. School boards should give awards and recognition to teachers and administrators for initiating changes in an attempt to improve the school system.

Over 65 percent of each group agreed with this statement and less than 21 percent disagreed.

6. A principal should have the right to determine his own staffing pattern.

This statement received extremely strong support from principals (87 percent). The group giving the second strongest support to the statement was the school board members (84 percent). Less than 14 percent of any group disagreed with the statement.

7. Each school should set its own curriculum priorities according to student needs.

This is another statement with which 85-93 percent of all the groups agreed. Less than 10 percent of any group disagreed.

8. School systems need to use better evaluation of results to accurately measure the effect of change upon school programs.

This is another item on which all groups expressed 87-97 percent agreement.

9. To improve schools we need a procedure for setting priorities in budgeting.

Again, on this statement there was no disagreement. From 80-90 percent of all the groups agreed that priorities do need to be set.

10. Schools would improve more quickly if the state would allow local districts to make their own decisions.

On this statement there was less confidence. The school board members felt quite strongly that they should have the right to make decisions. Approximately 83 percent of this group agreed with the statement. The teachers on the other hand were more hesitant and only 51 percent of them agreed with the statement. In general the professionals were less sure about this statement with from 20-30 percent undecided as to whether or not schools would improve more quickly if the local districts could make their own decisions.

11. If a school board would concern itself with policies aimed at improving the school program and stay away from administration, schools would improve more quickly.

There was only slight disagreement among groups on this statement. Approximately three-fourths of all individuals agreed with the concept. The strongest disagreement was expressed by approximately 26 percent of the school board members.

12. Our school attempts to identify its most serious educational problems.

All five groups agreed with this statement with a range of agreement from 67-94 percent. The largest degree of reservation came from teachers (21 percent) and school board members (16 percent).

13. Our school system, after identifying its most serious problems, immediately assigns personnel to identify possible solutions to the problems.

This is the first statement in Section VI that prompted more disagreement than agreement from teachers. Only 40 percent agreed and 41 percent disagreed with the assertion that the school system assigns someone immediately to problems to find solutions. Superintendents felt very strongly (75 percent) that they assigned someone immediately to solve problems, and the majority of the principals, supervisors and school board members felt that people were immediately assigned to problems.

14. Every school board member should attend continuous training sessions designed to improve his skills in setting policies that will improve the school system.

Over 80 percent of the educators and over 71 percent of the school board members themselves agreed that they should have continuous training. Less than 12 percent of the educators and less than 18 percent of the school board members disagreed.

15. Principals hired from outside the county are better able to make changes in a school.

All groups disagreed with this statement, with the principals disagreeing most strongly (64 percent), and the superintendents disagreeing the least (43 percent).

16. There are not enough vocational programs now being offered to equip the student who is not interested in or qualified for higher education.

Again, all groups agreed with this statement in that approximately 66 percent or more indicated agreement. The largest amount of disagreement came from superintendents (27 percent) and school board members (21 percent).

17. The county school system should have more control over the use of state-allocated funds.

From 65-84 percent of all groups agreed with this statement and 10 percent or less in any one group disagreed.

18. Kindergarten should be mandatory but entry before age six should be based on a social maturity test.

Approximately 50-60 percent of the principals, teachers, and school board members agreed with this concept while only 43 percent of the supervisors agreed. The greatest amount of disagreement came from the supervisors and superintendents.

19. Special schools should be established for students who are chronic disciplinary problems in regular classrooms.

Sixty to seventy percent of the teachers, principals, superintendents and school board members agreed with this, but slightly less than 45 percent of the supervisors agreed. The largest amount of disagreement also came from the supervisors, with approximately one-third of them disagreeing with this suggestion.

20. Little help is provided by administrators when implementing a new program or activity.

Teachers were the only group in which more of them agreed than disagreed with this statement. The majority of the respondents in each of the other four groups disagreed with it. The superintendents disagreed most strongly (71 percent).

21. Teacher evaluation ratings stress outdated teaching methods.

About half of the teachers, principals and supervisors agreed with this statement, but only about 40 percent of the superintendents and school board members agreed. The strongest disagreement came from 44 percent of the superintendents.

22. There is not enough supervisory help in implementing changes.

Between 55-65 percent of the teachers, principals and supervisors agreed with this statement, whereas only 48 percent of the superintendents and only 30 percent of the school board members agreed. Fifty-seven percent of the school board members disagreed with the statement.

23. School board policies make it difficult to implement new programs or activities.

Between 53 and 66 percent of the principals, supervisors and superintendents disagreed with this statement, while 82 percent of the school board members disagreed. Only 30 percent of the teachers disagreed with the statement and the highest agreement was expressed by 47 percent of the teachers.

24. The parents should be more involved in deciding what their children are taught.

Over half of all the groups agreed with this statement and approximately 20 percent of all the groups disagreed.

25. Teachers should have more freedom to control their own classroom learning environment.

Over half of each group agreed with this statement and 83 percent of the teachers agreed. The strongest disagreement came from 32 percent of the superintendents. Only 19 percent of the school board members disagreed with the statement.

26. In our school system too many people must be consulted before a decision can be reached.

Approximately one-half of the principals and supervisors agreed with this. The highest agreement, however, came from 69 percent of the teachers. Strongest disagreement was expressed by superintendents (66 percent).

ANALYSIS OF SECTION VII

In Section VII the respondents were given the opportunity to express their opinion on several educational issues and areas that they thought could improve education in Florida public schools.

1. What single improvement do you think is most needed in the K through 12 program at the school level, the county level and the state level?

At the school level the three most common responses were to lower the pupil-teacher ratio, increase the reading program and individualize instruction. Four of the five groups mentioned a lower pupil-teacher ratio more frequently than any other item.

At the county level the three most commonly mentioned ways of improving the program were to provide more money, improve communications and lower the pupil-teacher ratio. Other suggestions made a number of times by teachers were to provide more vocational courses, have fewer administrators and more teachers, and involve the teachers more in curriculum planning. Principals made additional suggestions such as to hire more qualified supervisors and provide greater curriculum coordination. Supervisors frequently commented that good teacher support and in-service training needed to be provided. Superintendents seemed to have no common suggestions. School board members on the other hand desired more budget flexibility.

At the state level the strongest suggestion made by all five groups was for the state to provide more money for salaries, aides, buildings, etc. School board members and principals also wanted more flexibility with their funds, and the principals wanted the paperwork reduced. A frequent suggestion from both teachers and principals was that communications needed to be improved.

2. What steps would you recommend to bring about these improvements at the local, county and state levels?

The answers given to this question all centered around the following basic ideas. The most frequently suggested means for effecting these improvements at the school level were: provide the money, provide in-service training, hire more teachers and reduce class sizes. These same suggestions applied to implementing the recommendations at the county level. At the state level the basic means for implementing the suggested improvements in the K-12 program is for the state to: provide more funds, equalize the funding between counties through tax reform, educate the Legislature and provide the needed technical assistance to the districts.

3. In your opinion, what innovations in teaching with which you are familiar have proved most effective?

The three most frequently mentioned innovations by all groups were team teaching, individualized instruction and the use of audiovisual materials. Other innovations mentioned a number of times were different types of reading programs, various types of flexible grouping, open education, the use of aides, and differentiated staffing.

4. How would you reward superior teachers?

This question received many unique suggestions. However, when one categorizes them, the three most numerous suggestions were to increase their pay, provide additional fringe benefits and give special recognition. Money was the most frequently suggested item. Recognition was the second most frequently suggested. Recognition included such things as publicity, awards, letters placed in their personnel files, titles and publicizing of their teaching methods. The fringe benefits they suggested be given to superior teachers included such things as grants, paying college tuition, sabbatical leaves, paid travel, paid vacations, etc. Other suggestions included giving the teacher a greater voice in what class he would be assigned to and where he would be assigned, as well as giving him more responsibility and leadership opportunities. Some felt that superior teachers could act as a strong motivating force on other staff members and should be put into this role by giving them time to work with other faculty members. Other suggestions included additional aides, more materials, fewer extra duties, more planning time to develop new innovative programs.

5. If you had control of the total school budget (state and local) in what area of instruction would you allocate more money than is now spent?

The most frequently mentioned areas they would have allocated a larger share of the budget to were: audiovisual and classroom materials, reading, lowering the pupil-teacher ratio and vocational education. School board members were more concerned about reading and vocational education, whereas teachers were more concerned about classroom materials and a lower pupil-teacher ratio. Other areas frequently mentioned were salaries, aides, buildings, special education, etc.

6. At what level should vocational counseling begin?

Fifty to sixty-five percent of the teachers, principals, supervisors and superintendents felt it should begin at the elementary level. However, only 32 percent of the school board members felt this way. The majority of the remaining respondents of each group indicated that counseling should begin at the junior high level.

7. Do you think a reduction in class size is important to improving the quality of education?

All groups strongly supported the belief that a reduction in class size would improve the quality of education. Over 90 percent of the teachers and principals believe that it would help and three-fourths of the superintendents, supervisors and school board members also believed a reduction in class size would improve the quality of education in Florida public schools. More of the respondents felt it was important to reduce class size in the primary grades than at any other grade level.

8. Is reading deficiency a problem in your county?

Ninety percent of each group felt that reading deficiency was a problem in their county system. From 72 to 89 percent of the five groups indicated that they had started a reading program to correct the reading deficiency. The means most frequently used to correct the reading deficiency was through added reading specialists. Other systems set up reading programs, established reading labs, individualized programs and provided in-service training to help teachers correct reading deficiencies in students. Many systems indicated they used a variety of programs but the Sullivan series was mentioned frequently.

When asked to rate how well their program was doing, all five groups gave approximately the same rating. About one-third felt their system was doing a good job. About one-fourth felt it was doing an average job. And about one-fifth did not know how the program was working.

9. Do you have any objection to giving standardized achievement tests, uniform throughout the state, to measure the yearly progress of students?

About 60 percent of the educators had no objection and about 84 percent of the school board members had no objection, but one-third of the teachers and supervisors did object to giving statewide standardized tests. The following are comments as to why teachers objected to statewide achievement tests. Many teachers and supervisors felt that too many variables were involved to obtain valid results. For example, schools use different texts, students come from different backgrounds with varying abilities. Many times students do not take the tests seriously, and in general they become rather bored with taking tests. Some teachers feel that tests are limited in what they measure, and that a teacher's judgment is more effective in assessing student progress. It may also cause teachers to teach toward the test and limit their flexibility in working with students.

On the other hand there were comments that strongly favored statewide tests. They felt they needed this as a means to compare and evaluate how they were doing in relationship to state objectives. However, they emphasized that it was very important that the test serve as a diagnostic tool used to identify deficiencies in addition to providing comparison data on the overall progress of a student or a school. The tests are valid according to the varying conditions but caution must be used in interpreting the results. The majority of those having no objection to the testing suggested it be initiated in the primary grades.

10. What is your opinion of the effectiveness of the State Department of Education in helping districts improve the quality of instruction?

About one-half of each group rated the Department of Education's effectiveness as average. The superintendents tended to rate the DOE high, whereas the school board members tended to rate the department low.

11. In what way could the State Department of Education more effectively help districts improve the quality of instruction?

The most common suggestion was for the department to provide technical assistance through consultants, work-shops, etc. Others suggested that they come to the districts, and that they listen, observe and meet the teachers. Several people suggested that the Department of Education: provide guidelines but not restrictions, become involved in the evaluation process, provide money to the districts, allow them to spend it in a flexible manner, and try to avoid duplication of paper work. Many other ideas were suggested but these were the most frequently mentioned.

The statistical analysis of this survey can be obtained through the Florida State Library, Supreme Court Building, Tallahassee, Florida 32304.

GOVERNOR'S CITIZENS' COMMITTEE QUESTIONNAIRE

Please record all responses by circling the number preceding an appropriate answer. All your responses will become part of a pool and individuals will not be identified.

County ____________________

1. Sex:
   - 1. Male
   - 2. Female
2. Race:
   - 1. Black
   - 2. White
   - 3. Other
3. In which age group do you fall:
   - 1. 18-29 years
   - 2. 30-39 years
   - 3. 40-49 years
   - 4. 50-59 years
   - 5. 60 or older
4. Indicate the highest level of education attained by circling the appropriate number:
   - 1. High school diploma or less
   - 2. Some formal education beyond high school
   - 3. Completed a vocational program or an Associate degree
   - 4. Bachelor's Degree
   - 5. Master's Degree or five years of college credit
   - 6. Specialist/Advanced Masters/ six years of college credit
   - 7. Doctorate
5. Are you a:
   - 1. Teacher
   - 2. Principal
   - 3. Supervisor
   - 4. Superintendent
   - 5. School Board Member
6. Approximately how long have you held this position: ____ years
7. Total years of experience in education: ____ years

THE NEXT FOUR QUESTIONS ARE FOR TEACHERS AND PRINCIPALS ONLY.

8. Please indicate the level(s) of education you are serving:
   - 1. Lower elementary (K-3)
   - 2. Upper elementary
   - 3. All elementary levels
   - 4. Junior high school/ Middle school
   - 5. High school
   - 6. Other ____________________
9. What is the approximate enrollment of your school:
   - 1. 300 students or less
   - 2. 301 - 600
   - 3. 601 - 1000
   - 4. 1001 - 2000
   - 5. 2001 - 3000
   - 6. 3001 or more students
10. For your school please give the approximate percentage of students that are:
    - Black ____%
    - White ____%
    - Cuban Immigrants ____%
    - Migrants ____%
11. For your school please give the approximate percentage of teachers that are:
    - Black ____%
    - White ____%

EVERYONE IS TO ANSWER THE REMAINING QUESTIONS.

I. How do you think your county school system compares to other county school systems in the state on the following factors? Please rate each factor.

Factors	Above Average	Average	Below Average
1. Ability to obtain funds for educational experimental programs	___	___	___
2. Pupil-teacher ratio	___	___	___
3. Salary schedule	___	___	___
4. Teachers required to spend too much time on non-teaching duties	___	___	___
5. Cooperation of the custodial staff	___	___	___
6. The amount of influence the teacher has in curriculum decisions	___	___	___
7. The public's financial support of the county school system	___	___	___
8. Other ____________________	___	___	___

II. In most instances who is usually responsible for initiating changes in the curriculum for your county school system? Please rank by number.

Personnel	Initiate Changes
1. Teachers	__ 1st Choice
2. Principals	__ 2nd Choice
3. Assistant Principals	__ 3rd Choice
4. Supervisors	
5. Assistant Superintendents	
6. Superintendent	
7. Parents	
8. Students	

III. When you think about your county school system, in which of the following areas would changes increase student learning the most? Please rank your first three choices by number.

Areas	Changes
1. Scheduling subjects by various time patterns	__ 1st Choice
2. Staff utilization	__ 2nd Choice
3. Teaching methods	__ 3rd Choice
4. Alternative student grouping	
5. Subject or program offerings	
6. School plant facilities (equipment and instructional materials)	
7. Grading and reporting to parents	
8. Other (please describe) ___________ ______________________________	

IV. Which of the following factors might serve as the most important incentives for motivating TEACHERS into making changes in the school program. Please indicate your first five choices by number.

EVERYONE IS TO ANSWER THIS QUESTION.

Possible incentives for change	For motivating TEACHERS
1. Extra pay for trying new programs	__ 1st Choice
2. Better facilities and equipment	__ 2nd Choice
3. Additional planning time	__ 3rd Choice
4. More aides for teachers	__ 4th Choice
5. More professional support from specialists in reading, speech therapy, etc.	__ 5th Choice
6. A greater interest on the part of parents in bringing about change	
7. Greater job security	
8. Lower pupil-teacher ratio	
9. More instructional materials	
10. Enthusiastic positive student response to a new program	
11. The possibility of higher pupil achievement	
12. Superiors who expect changes to be made in the school program	

13. Colleagues who expect changes to be made in the school program

14. Increased training in methods for implementing change

15. Increased voice in curriculum decisions

16. An administrative organization that encourages change

17. Better classroom visitation practices by principals

18. Better human relations skills

19. Other (please describe) ______________________________

____

V. Which of the following factors might serve as the most important incentives for motivating PRINCIPALS into making changes in the school program. Please indicate your first five choices by number.

EVERYONE IS TO ANSWER THIS QUESTION

Possible incentives for change

1. Extra pay for new programs
2. Better facilities and equipment
3. More clerical assistance for principals
4. A greater interest on the part of parents in bringing about change
5. Greater job security
6. Lower pupil-teacher ratio
7. More instructional materials
8. Enthusiastic positive student response to a new program
9. The possibility of higher pupil achievement
10. Superiors who expect changes to be made in the school program
11. Colleagues who expect changes to be made in the school program
12. Increased training in methods for implementing change
13. Increased voice in curriculum decisions
14. An administrative organization that encourages change
15. Better hiring procedures
16. Principals given greater budget flexibility
17. Better human relations skills
18. Other (please describe) ______________________________

____

For motivating PRINCIPALS

__ 1st Choice
__ 2nd Choice
__ 3rd Choice
__ 4th Choice
__ 5th Choice

VI. Please check the degree to which you agree or disagree with each of the following statements.

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1. If one wants to change the school program, group incentives to departments or teaching teams would be more effective than incentives to individuals.	__	__	__	__	__
2. Teachers do not need more incentives to change but they need the obstacles to their efforts to change removed.	__	__	__	__	__
3. Non-financial incentives are more important than financial incentives for teachers making changes in the curriculum.	__	__	__	__	__
4. When a principal has control over his school's budget, the school program can be improved more effectively.	__	__	__	__	__
5. School boards should give awards and recognition to teachers and administrators for initiating changes in an attempt to improve the school system.	__	__	__	__	__
6. A principal should have the right to determine his own staffing patterns.	__	__	__	__	__

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
7. Each school should set its own curriculum priorities according to the student needs.	__	__	__	__	__
8. School systems need to use better evaluation of results to accurately measure the effects of change on school programs.	__	__	__	__	__
9. To change and improve schools we need a procedure for setting priorities in budgeting.	__	__	__	__	__
10. Schools would improve more quickly if the state would allow the local districts to make their own decisions.	__	__	__	__	__
11. If a school board would concern itself with policies aimed at improving the school program and stay away from administration, schools would improve more quickly.	__	__	__	__	__
12. Our school attempts to identify its most serious educational problems.	__	__	__	__	__
13. Our school system, after identifying its most serious problems, immediately assigns personnel to identify possible solutions to the problems.	__	__	__	__	__
14. Every school board member should attend continuous training sessions designed to improve his skills in setting policies that will improve the school system.	__	__	__	__	__
15. Principals hired from outside the county are better able to make changes in a school.	__	__	__	__	__
16. There are not enough vocational programs now being offered to equip the student who is not interested in or qualified for higher education.	__	__	__	__	__
17. The county school system should have more control over the use of state allocated funds.	__	__	__	__	__
18. Kindergarten should be mandatory but entry before age six should be based on a social maturity test.	__	__	__	__	__
19. Special schools should be established for students who are chronic disciplinary problems in regular classrooms.	__	__	__	__	__
20. Little help is provided by administrators when implementing a new program or activity.	__	__	__	__	__
21. Teacher evaluation ratings stress outdated teaching methods.	__	__	__	__	__
22. There is not enough supervisory help when implementing changes.	__	__	__	__	__
23. School board policies make it difficult to implement new programs or activities.	__	__	__	__	__
24. The parents should be more involved in deciding what their children are taught.	__	__	__	__	__
25. Teachers should have more freedom to control their own classroom learning environment.	__	__	__	__	__
26. In our school system too many people must be consulted before a decision can be reached.	__	__	__	__	__
27. Other ______________ ______________	__	__	__	__	__

VII. Please answer each of the following questions.

1. What single improvement do you think is most needed in the K through 12 program?

At the:

School level ______________________________

____

County level ______________________________

____

State level ______________________________

____

2. What steps would you recommend to bring about these improvements?

At the:

School level ______________________________

____

County level ______________________________

____

State level ______________________________

____

3. In your opinion, what innovations in teaching with which you are familiar have proved most effective?

A. ____________________

B. ____________________

C. ____________________

Other ____________________

____

4. How would you reward superior teachers?

____

____

____

____

5. If you had control of the total school budget (state and local) in what area of instruction would you allocate more money than is now spent?

____

____

6. At what level should vocational counseling begin:

_____Elementary _____Junior High _____Senior High

7. Do you think a reduction in class size is important to improving the quality of education?

_____ Yes _____ No

If yes, for what grades is it most important: __________

8. Is reading deficiency a problem in:

A. Your school _____ Yes _____ No

B. Your county system _____ Yes _____ No

If you answered yes to "A" or "B" then have special programs been started to correct the reading deficiencies?

_____ Yes . . . What system was used? ____________________

____

_____ No . . . Why not? ____________________

____

If a special reading program was started to correct deficiencies, what were the results?

_____ Good _____ Fair _____ Poor _____ Don't know

9. Do you have any objection to giving standardized achievement tests, uniform throughout the state, to measure the yearly progress of students?

_____ No. I have no objection. . . At what grade level should such tests begin? ____________

_____ Yes. I do object.

Comments: ______________________________

____

____

____

10. What is your opinion of the effectiveness of the State Department of Education in helping districts improve the quality of instruction:

_____ Good _____ Fair _____ Poor

11. In what way could the State Department of Education more effectively help districts improve the quality of instruction?

____

____

____

____

Thank you for completing the questionnaire. Your suggestions will be most valuable in helping the Governor's Citizens' Committee on Education formulate its recommendations for improving education in Florida. If you would like to make any additional comments please feel free to do so.

APPENDIX D: LIST OF ADDITIONAL TECHNICAL REPORTS

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The following technical reports were received by the staff and, in many instances, formed the basis of recommendations made by the Committee. Each of these reports is available at the Florida State Library, the Supreme Court Building, Tallahassee, Florida, 32304.

Abstracts of the Educational Systems of: Alaska, California, Florida, Georgia, Hawaii, Illinois, Iowa, Massachusetts, Michigan, Missouri, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Tennessee, Texas, Virginia and Wisconsin

Community Education and Community Schools: A Report to the Citizens' Committee on Education

The Consolidation of Florida School Districts

The Development of a System of Post Secondary Education in Florida

The Florida School Finance Model: A Computer Simulation Adapted from the National Educational Finance Project

A Performance-Based Educational System and the Goal-Setting Process

Proposed Dissertation: Analysis of the Governor's Citizens' Committee on Education Survey

Recommendations on School Health and Health Education Programs

Regional Service Centers for Education

A Report of the Governor's Ad Hoc Task Force on Educational Problems of Florida's Disadvantaged

Staff Report of Task Force on Teacher Personnel and Training

A Study of Minority Representation on Elected School Boards in Florida

Working Paper for Educational Reorganization

APPENDIX E: RESOURCE PERSONNEL

APPENDIX E: RESOURCE PERSONNEL

It is impossible to single out everyone who provided valuable assistance to the Committee. However, the Committee wishes to extend its sincere thanks to the following persons.

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